

H.M. GOVERNMENT OF GIBRALTAR MINISTRY OF FINANCE INCOME TAX OFFICE St Jago's Stone Block 331 Main Street Gibraltar

Tel: 200 74874 Fax: 200 51621 Email: selfemployed@gibraltar.gov.gi

All sections must be completed

APPLICATION FOR REGISTRATION AS A SELF-EMPLOYED PERSON (S1)

Please complete this form in CAPITALS

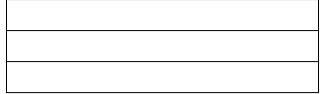
Personal Details	If you are employed as well as working for yourself
Title First name Surname	If you have any paid employment in addition to being self- employed please enter your employer's name and address.
	Employer
Maiden name (if applicable)	
Nationality Date of birth d d m m y y	
Home address	Company Directors and Shareholders
	If you are a director or a shareholder of any limited company please give full details.
	Company name
Spouse's full name	Post held
Contact phone number(s)	Business Details
	When did you commence trading as self employed?
Email address	d d m m y y
Toypoyor reference pumber (If providually employed in Cibrater)	Business name (business registration certificate required if trading as a business)
Taxpayer reference number. (If previously employed in Gibraltar i will be the Tpr. No. displayed on the top right hand corner of your las PAYE allowance certificate).	-
	Business address
Have you ever been refused a work permit?	
Previous Employment History	Business phone/mobile no.
Name of last employer	
	Business email address
Date commenced Date of termination	
d d m m y y d d m m y y	Nature of business (e.g. construction, lawyer etc.)
If date of termination was over 3 months ago please give details	
of your status during this period.	What is your role in the business (partner, sole trader)

Do you have any business partners?

Yes		No	
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If you have business partners they must also register as individuals for Social Insurance and Income Tax

Business partner's full name and address



If you have more than one partner please write their names and addresses on a separate sheet of paper and send it to us with this form.

If you are employing someone to work for vou

If you are employing, or thinking of employing someone to work for you, you also need to register your business for PAYE purposes. Please contact PAYE section in writing or call telephone No. 20074924 for further information.

Employed or Self-Employed

Generally, you are -

Self-employed if you are in business on your own account and bear the responsibility for the success or failure of that business and

Employed if you are a director of the company from which you are receiving income or if you work under the control of someone and do not run the risks of having a business yourself.

In order to ascertain whether or not you classify as a selfemployed person you need to answer the following questions:

Do	you	work a	set	amount	of	hours?

Yes	No	

What hours do you work and who decides these hours?

Are you paid by the hour, week or month?

Can you get overtime pay or bonus payment?

Yes	No

Can someone tell you at any time what to do, where to carry out the work and when or how to do it?

Yes	No	

Does anyone have the right to select, suspend or dismiss you from your business?



Can you hire someone to do the work for you or engage helpers at your own expense?



Do y	ou risk	your ow	n mone	y?
Yes		No		

Do you provide the main items of equipment you need for your job, not just the small tools many employees provide for themselves?



Do you agree to do a job for a fixed price regardless of how long the job may take?

Yes	No	

Do you regularly work for a number of different persons?

Yes No

Social Insurance option for self- employed women

Under the Social Security (Insurance) Act a self-employed woman may apply for maternity allowance with effect from 24 July 2014. If you want to opt to pay the "additional voluntary contribution" to be able to claim this allowance, please tick this box

Note: If you opt to pay the "additional voluntary contribution" you must maintain the payment of this contribution during the whole of your self-employed working life.

Documentation Required

Please supply a copy of the following documents when handing in this application:

Business Name Registration (if applicable)

Passport or Identity Card

Declaration

I declare that to the best of my knowledge and belief the particulars given on this form are correct and complete.

Signed:

Date:

Please allow at least 5 working days for this office to consider this application. Unless you hear from us within this period, you are then required to register at the Ministry of Employment.

Once the Ministry of Employment approves your registration, the Income Tax Office will send you via mail a pack containing all necessary documents.

FOR OFFICIAL USE ONLY	
Taxpayer Ref:	Reason for non-approval:
Social Insurance Code:	Officers Signature
Application Approved: Yes / No	Date: