



GIBRALTAR  
**TAX RETURN**  
 Qualifying Individuals

IT1C

**RETURN OF INCOME FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2008**

**YOU ARE REQUIRED TO FILL IN THIS FORM, SIGN THE DECLARATION, AND SEND IT BACK TO THIS OFFICE BY NOT LATER THAN THE 30<sup>th</sup> SEPTEMBER 2008.**

THE FOLLOWING NOTES SHOULD ENABLE YOU TO COMPLETE THE RETURN CORRECTLY BUT SHOULD YOU REQUIRE FURTHER INFORMATION PLEASE CONTACT THIS OFFICE.

**NOTES**

- A. SECTION A** must be completed by all individuals.
  - B. SECTION B** must be completed by Qualifying (High Net Worth) Individuals, Qualifying (Category 2), Qualifying (Category 3) and Qualifying (Category 4) Individuals and High Executive Possessing Specialist Skills (HEPPS).
  - C. SECTION C** must be completed by Qualifying Individuals. Qualifying (Category 2) Individuals may also elect to complete this section.
  - D. SECTION D** must be completed by Qualifying (Category 3), Qualifying (Category 4) and High Executive Possessing Specialist Skills (HEPSS).
- Qualifying (Category 2) Individuals** who wish to make a claim for allowances may request a form IT1.

**Qualifying (Category 3) and (Category 4) Individuals** who have any income other than that which falls under the Qualifying (Category 3) and (Category 4) Individuals rules will need to request a form IT1 in order to make a claim for allowances against that income.

Ministry of Finance  
 Income Tax Office  
 St Jago's Stone Block  
 331 Main Street  
 Gibraltar

F C CARRERAS  
 COMMISSIONER OF INCOME TAX

1<sup>st</sup> July 2008

Tel No (350) 200 74874

**Section A: Qualifying Certificate Details**

Please read note A and complete where applicable

	Certificate Number	Certificate Date	
		From	To
Qualifying (High Net Worth) Individual			
Qualifying (Category 2) Individual			
Qualifying (Category 3) Individual			
Qualifying (Category 4) Individual			
Qualifying Individual			
High Executive Possessing Specialist Skills			

**Section B: Income accrued in, derived from or received in Gibraltar**

Please read note B

£

<b>Employment</b>	
<b>Trade, Business, Profession or Vocation</b>	
<b>Pensions</b>	
<b>Property Letting</b>	
<b>Dividends</b>	
<b>Interest</b>	
<b>Other *</b>	
<b>Total</b>	

*\*This includes any income brought into Gibraltar that may not fall under the above categories.*

**Section C: Income received outside Gibraltar**

Please read note C

£

<b>Employment</b>	
<b>Trade, Business, Profession or Vocation</b>	
<b>Pensions</b>	
<b>Property Letting</b>	
<b>Dividends</b>	
<b>Interest</b>	
<b>Other</b>	
<b>Total</b>	

**Section D: Employment**

Please read note D

Name of Employer	Dates of Employment	
	From	To

**DECLARATION**

I (FULLNAME).....

I/C OR PASSPORT NO..... DATEOFBIRTH.....

RESIDENTIAL ADDRESS.....

.....

EMAIL ADDRESS..... TEL NUMBER.....

DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON THIS FORM ARE CORRECT AND COMPLETE.

SIGNATURE ..... DATE .....

**THE ADDRESS MUST BE THE TAXPAYER'S RESIDENTIAL ADDRESS AND NOT HIS BUSINESS OR EMPLOYER'S ADDRESS.**

NAME AND ADDRESS OF REPRESENTATIVE IN GIBRALTAR (if applicable):

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