



INCOME TAX OFFICE

TAX YEAR 2017/18 APPLICATION FOR NURSERY SCHOOL ALLOWANCE

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

TAXPAYER REF No _____

DATE: _____

You may only claim this allowance in respect of children born on or after 1 September 2013 and ONLY if your child attends an independent nursery for the full school year (Mon – Fri)

1. Name of parent claiming relief.....
2. Full name of child attending nursery.....
3. Child's D.O.B.....
4. Name of Nursery.....
5. Address of Nursery.....
6. Fee paid Per Month.....
7. Date when child commenced nursery.....

PLEASE SEE OVERLEAF FOR IMPORTANT NOTES

I fully understand and agree to all the terms and conditions associated with claiming this allowance.

Signature of Parent

Please Insert Nursery's Stamp Here.

I (Nursery Official), confirm that the above-mentioned child is attending the nursery Mon – Fri.

Important Notes

1. Only one parent can claim for this allowance. In the case of a married couple, both **must** be on the allowance-based system.
2. The child has to be attending the nursery for the FULL school year (September to June) in order to claim for this allowance. Absence from the nursery may not affect eligibility of the allowance provided that the Commissioner is satisfied that such absence is caused by the conditions stipulated in Rule 14A (2) of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992.
3. In the event that the child's attendance discontinues, the Income Tax office must be notified immediately.
4. We reserve the right to contact the Nursery at any point in time to authenticate the child's attendance.
5. If you have not yet done so, please supply us with a copy of the child's birth Certificate.
6. G.I.B. system Terms & Conditions apply. For more information please visit www.gibraltar.gov.gi/taxation

For any queries please contact the Income Tax Office on:

Tel. 200 74924

Fax. 200 40020

Email paye@gibraltar.gov.gi