



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

Leaving Gibraltar Form Claim for Final Assessment

PLEASE COMPLETE THIS FORM IN BLOCK LETTERS

All final assessment claims will be processed after the end of the tax year (30th June).

Full name:

Taxpayer reference number:

E-mail address:

Date of Birth:

DD	MM	YYYY
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Nationality:

I arrived in Gibraltar on:

DD	MM	YYYY
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I shall be leaving Gibraltar on:

DD	MM	YYYY
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New address:

(Note: Your new place of residence must be outside of a 200km radius of Gibraltar in order for your claim to be processed)

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I submit this application on the understanding that I will not become employed in Gibraltar before the end of the current tax year nor will I derive any income from Gibraltar after leaving. Should I return to Gibraltar in the current tax year and take up employment, I accept that any repayment of tax made to me will have to be paid back.

Signed:

Date:

DD	MM	YYYY
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FOR OFFICE USE ONLY:

File number:

P7A:

Travel documents:

Bank transfer form:

Leaving Gibraltar Permanently or Indefinitely (Claim for Final Assessments)

If you are leaving Gibraltar permanently or indefinitely you are entitled to claim for your assessments to be processed to date. To do so you are required to submit the following documentation to the Income Tax Office.

- Claim for Final Assessment form
- Part 1 of your P7A form
- Travel documentation as proof you are leaving the country

At the time of making your claim you must also ensure that all outstanding tax return forms and/or any other documents required for the purposes of making a claim for allowances have been submitted. Failure to do so could result in delays when processing your assessments.

Leaving Gibraltar permanently means that you are leaving the country or your usual place of residence, if living in Spain, to live in another country and will not return to live or work in Gibraltar. Leaving indefinitely means that you are leaving the country or your usual place of residence, if living in Spain, to live in another country for a period of time (at least one year) but may eventually return to live or work in Gibraltar after one year.

If your place of residence is within commuting distance from Gibraltar i.e. a 200km radius, your claim will **NOT** be accepted.

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Assessments that result in a refund will be posted to the overseas address provided, accompanied by the corresponding cheque(s) in Pound Sterling. Alternatively a request for a refund to be paid via bank transfer can be made. However any bank charges will be deducted from the refund. In order to receive any outstanding monies owed to you via a bank transfer please ensure a bank transfer form is submitted along with the claim for final assessment form.

Any payables received should be paid before the due date displayed on the assessment sheet, failure to do so will result in an additional amount equal to 10% of the tax due being added on to the initial amount by way of a surcharge. Any correspondence enclosing payment should be addressed to the Commissioner of Income Tax and cheques should be made payable to 'Government General Account'.

Claim for final assessment and bank transfer forms can be obtained on request from the Income Tax Office or downloaded from our website at www.gibraltar.gov.gi/taxation

For further information, please e-mail the PAYE Section at: paye@gibraltar.gov.gi