



**TAX RETURN 2016**  
(for the tax year 1 July 2015 to 30 June 2016)

[Empty yellow box for additional information]

**Important Notes**

You are required by law to make a return of your assessable income. This form must be duly completed, signed, bundled together with any relevant documents specifically requested within this form and submitted to the Income Tax Office at St Jago's Stone Block, 331 Main Street, Gibraltar. If you require any assistance in completing this form please contact our Offices on Tel. No. 200 74874 or by e-mail at selfemployed@gibraltar.gov.gi

**DEADLINE**

**This Tax Return, together with any tax due must be received by no later than the 30 November 2016.**

You will be charged a £50 penalty if your tax return is received late with further penalties accruing if the failure continues. Surcharges on late payments of tax will also apply.

**Calculation of tax payable for 2015/2016**

<b>1</b>	£ <input type="text"/>	<b>Tax liability for the year 2015/16</b>
	£ <input type="text"/>	<i>Less payments on account made during the year ended 30 June 2016</i>
	£ <input type="text"/>	<b>Balance of tax due (Important - Payment must be attached when submitting this return)</b>

**Payments on account for 2016/2017**

<b>2</b>	£ <input type="text"/>	<b>Estimated tax liability for year 2016/2017</b> <i>(this should be the same as the amount entered in box 1)</i>
	£ <input type="text"/>	<b>Payment due by not later than 31 January 2017</b> <i>(this should be 50% of the amount entered in box 2)</i>
	£ <input type="text"/>	<b>Payment due by not later than 30 June 2017</b> <i>(this should be 50% of the amount entered in box 2)</i>

If payment is received late a 10% surcharge will be charged. An additional 20% surcharge will be charged 90 days after the date of payment.

**SECTION 1 - QUALIFYING CERTIFICATE DETAILS**

Enter the details of your qualifying certificate here.

	Certificate No.	Certificate Dates	
		From	To
Qualifying (High Net Worth) Individual	<input type="text"/>	<input type="text"/>	<input type="text"/>
Qualifying (Category 2) Individual	<input type="text"/>	<input type="text"/>	<input type="text"/>
Qualifying Individual	<input type="text"/>	<input type="text"/>	<input type="text"/>

## SECTION 2 - INCOME ACCRUED IN, DERIVED FROM OR RECEIVED IN GIBRALTAR

This section **must** be completed by all Qualifying (High Net Worth) Individuals and Qualifying (Category 2) Individuals. All income that is accrued in, derived from or received in Gibraltar must be entered here. Please give details of the source of the income and gross amounts received.

Employment/Director's Fees covered by certificate	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Employment/Director's Fees <b>not</b> covered by certificate	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Trade, Business, Profession or Vocation covered by certificate	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Trade, Business, Profession or Vocation <b>not</b> covered by certificate	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Pensions	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Dividends/Trust income	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Other	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Property Lettings *	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>

\* Please provide deeds of property/properties together with profit and loss accounts for the year ended 30 June 2016

## SECTION 3 - INCOME RECEIVED OUTSIDE GIBRALTAR

This section **must** be completed by all Qualifying Individuals. Qualifying (Category 2) Individuals may also elect to complete this section. All income that is received outside Gibraltar must be entered here. Please give details of the source of the income and gross amounts received.

Employment/Director's Fees	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Trade, Business, Profession or Vocation	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Pensions	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Property Lettings	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Dividends	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>
Other	<input type="text"/>	£	<input type="text"/>	.	<input type="text"/>

### DECLARATION

Full Name	<input type="text"/>	I/C or Passport No.	<input type="text"/>
Residential Address	<input type="text"/>	Date of Birth	<input type="text"/>
E-mail Address	<input type="text"/>	Telephone No.	<input type="text"/>

If you have a spouse/civil partner who is in receipt of income chargeable to tax in Gibraltar please provide the information requested below:

Spouse/Civil Partner's Full Name	<input type="text"/>	Date of Birth	<input type="text"/>
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**I DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON THIS FORM ARE CORRECT AND COMPLETE.**

Signature:	<input type="text"/>	Date:	<input type="text"/>
Name of your representative in Gibraltar (if applicable)	<input type="text"/>		