



TAX RETURN 2017
(for the tax year 1 July 2016 to 30 June 2017)

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 2017.

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 2016/2017

1	<input style="width: 95%;" type="text" value="£"/>	Tax liability for the year 2016/17
	<input style="width: 95%;" type="text" value="£"/>	<i>Less payments on account made during the year ended 30 June 2017</i>
	<input style="width: 95%;" type="text" value="£"/>	Balance of tax due <i>(Important - Payment must be attached when submitting this return)</i>

Payments on account for 2017/2018

2	<input style="width: 95%;" type="text" value="£"/>	Estimated tax liability for year 2017/2018 <i>(this should be the same as the amount entered in box 1)</i>
	<input style="width: 95%;" type="text" value="£"/>	Payment due by not later than 31 January 2018 <i>(this should be 50% of the amount entered in box 2)</i>
	<input style="width: 95%;" type="text" value="£"/>	Payment due by not later than 30 June 2018 <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 - INCOME ACCRUED IN, DERIVED FROM OR RECEIVED IN GIBRALTAR

This section **must** be completed by all Qualifying (High Net Worth) Individuals & 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.

INCOME COVERED BY CERTIFICATE

Employment/Director's Fees

£ .

Trade, Business, Profession or Vocation

£ .

Dividend/Trust income

£ .

Tick as applicable:

Dividend/Trust income received from a Gibraltar registered company

Dividend/Trust income received from a Non Gibraltar registered company

Other

£ .

Pensions

£ .

INCOME NOT COVERED BY CERTIFICATE

Employment/Director's Fees

£ .

Trade, Business, Profession or Vocation

£ .

Dividend/Trust income

£ .

Tick as applicable:

Dividend/Trust income received from a Gibraltar registered company

Dividend/Trust income received from a Non Gibraltar registered company

Other

£ .

PROPERTY LETTINGS

(property situated in Gibraltar)

£ .

Please provide deeds of property/properties together with profit and loss accounts for the year ended 30 June 2017

SECTION 2 - 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

£											.	0	0
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Trade, Business, Profession or Vocation

£											.	0	0
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Pensions

£											.	0	0
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Property Lettings

£											.	0	0
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Dividends

£											.	0	0
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Other

£											.	0	0
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SECTION 3 - 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"/>

If there are any other individuals covered by your certificate please provide details as requested below together with a copy of a valid I/D card:

Full Name	Date of birth	Relationship
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

If you need to record more than two individuals please submit their details on a separate sheet of paper and attach it to this tax return.

DECLARATION

Full Name

I/D personal number or Passport No.

Date of Birth

Telephone No.

Residential Address

Mailing Address

E-mail Address

If you have a spouse/civil partner who is in receipt of income chargeable to tax in Gibraltar which is not covered by your certificate, please provide the information requested below:

Spouse/Civil Partner's Full Name

Date of Birth

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

Signature:

Date:

Name of your representative in Gibraltar (if applicable)