



Income Tax Office
HM Government of Gibraltar

Application for a Subcontractor's Tax Exemption Certificate

under the provisions of Regulation 5 of the Income Tax (Construction Sub-Contractors) Regulations 1994

Name

COMPANY / BUSINESS NAME / SOLE TRADER / PARTNERS

Taxpayer Ref:

Address

TRADING ADDRESS

Taxpayer Reference

Director(s)/ Partners

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Contact Details:

Tel No:

Fax No:

email

The following information and documentation needs to be included with the application:

- | | | | | | |
|---|---|-------|---|--|-------|
| 1 | Last accounts submitted: | _____ | 2 | Number of employees: | _____ |
| 3 | Copy of last payroll | | 4 | Copy of Trade Licence | |
| | | | 5 | Copy of Employment Service Certificate | |
| 6 | Complete form SC2 if subcontractors were engaged during the year. | | | | |
| 7 | Details of the works being undertaken as a subcontractor | | | | |

Signature of Company Director/ Partner

Date

Form SC 1