



**Government of Gibraltar
Ministry of Finance
Income Tax Office**

Low Incomes Earners Allowance

Following the announcement by the Chief Minister in his 2007 Budget Speech of the introduction of a new Low Income Earners Allowance for taxpayers with assessable income of less than £19,500 with effect from 1st July 2007, the Income Tax Office has already written to those PAYE taxpayers that it has been able to identify from their records as likely to be eligible for this allowance.

If you have not received such a letter and earn less than £19,500 you should contact the Income Tax Office PAYE Section either by telephone (Tel. 44161 or 74924) or by email at paye@gibraltar.gov.gi

The application forms for the Low Income Earners Allowance are available from the Gibraltar Government's web page – <http://www.gibraltar.gov.gi> as well as from the Income Tax Office, Ministry of Finance, St Jago's Stone Block, 331 Main Street.

The Income Tax Office will issue amended Tax Codes as appropriate after processing applications. New Tax Codes will be issued immediately upon receipt of applications.

The annual allowances available are as follows:

Annual Gross Earnings (Assessable Income)		Annual Allowance in tax code
More than (£)	Up to (£)	(£)
-	8,000	3,120
8,000	17,500	1,000
17,500	18,500	670
18,500	19,500	350