

Government of Gibraltar



6 CONVENT PLACE

OFFICIAL NOTICE

Low Income Earners Allowance

Following the announcement by the Chief Minister in this year's Budget, a new Low Income Earners Allowance for taxpayers with assessable income of less than £19,500 will be introduced with effect from 1 July 2007.

In order to ensure that tax relief is obtained by all eligible taxpayers through the PAYE tax system, the Income Tax Office will shortly be writing to all PAYE taxpayers that it has been able to identify from its own records as likely to be entitled to this allowance.

If you have not received such letter by 31 July 2007, and you 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 Income Tax Office will issue amended PAYE Codes as appropriate after processing applications. New Tax Codes will be issued immediately upon receipt of applications.

Non-PAYE taxpayers will not need to do anything at this time, as any entitlement to the new Allowance will be taken into account when their tax liability is assessed.