



Department of Town Planning and Building Control
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**Form
7**

VER. Jan 2023

APPLICATION FOR CERTIFICATION OF APPROVED WORKS FOR TAX RELIEF

Disabled Access To Property (Deduction) Rules 2020, as amended

Read the Guidance Notes before completing this form.

One completed copy of this form, together with the required supporting documentation, should be emailed to eplanningadmin@gibraltar.gov.gi

1.	APPLICANT (Block capitals please): Full name: Address: Tel No: e-mail:	2.	AGENT (if any) (Block capitals please): Full name: Address: Tel No: e-mail:
3.	Location of Proposed Works:		
4.	Description of works		
5.	Planning/Building Control Approval (to be eligible to apply for tax relief you must have obtained Planning Permission and/or Building Control Approval for the works). Please provide the following: Planning/Building Control Application No: Planning Permission No: Building Control Approval No:		

6.	<p>Cost of works :</p> <p>Total Cost of eligible works for which tax relief is claimed:</p> <p>You must submit an itemised invoice, certified as having been paid, clearly showing the total cost of eligible works.</p> <p style="text-align: right;"><i>Tick to confirm attached</i></p> <p>Copy of itemised invoice showing cost of all external works & certified as having been paid.</p>
7.	<p>I/ We apply for Tax Relief and certify that all of the above is correct.</p> <p>Signature Date (mm/dd/yyyy)</p>

PTO For Notes

Any business or company that has carried out works to its property for the modification and improvement of access and inclusion for disabled individuals may apply for tax relief.

WHAT KIND OF RELIEF DO YOU GET?

Relief on the cost of (subject to having obtained planning permission and approval under the Building Regulations, if necessary) any works to modify and/or improve access to the business/company's premises for disabled individuals.

WHO CAN APPLY?

The applicant must be the company or business that has the legal title to the property from which the trade, business, profession or vocation is carried out from and where the works for modification/improvement have taken place.

HOW MUCH IS THE RELIEF?

The claimant is entitled to claim a deduction in computing their income chargeable to tax for the total cost of the modifications to the property which improves the access and inclusion for disabled individuals to the property. The maximum that can be claimed is £15,000.

WHAT IS REQUIRED TO BE SUBMITTED?

Description of the work carried out.

Proof must be submitted to demonstrate that the works have been carried out and that the cost of the relevant works has been incurred and paid.

WHAT IS THE DEADLINE FOR COMPLETION OF WORKS?

To be eligible for tax relief the works must have been carried out by 30 June 2024.

WHEN CAN I CLAIM MY TAX RELIEF?

The claimant needs to write to the Commissioner of Income Tax within 2 years of the end of the year of the assessment in respect of which the deduction is claimed. It shall be accompanied by a copy of the certificate issued by the Town Planner/Building Control Officer and breakdown of expenses.

These notes are for guidance only and do not give a complete description of the tax relief procedure. The full details are set out in the Income Tax (Disabled Access to Property (Deductions) Rules, 2020, as amended.

FOR FURTHER ADVICE, PLEASE CONTACT:

Department of Town Planning & Building Control
Suite 631, Europort
Europort Road
Gibraltar

Tel:20075483

e-mail: eplanningadmin@gibraltar.gov.gi

OR

The Income Tax Office
Tel: 200 75260