



# INCOME TAX OFFICE

## TAX YEAR 2021/22 APPLICATION FOR NURSERY SCHOOL ALLOWANCE

HM Government of Gibraltar  
Ministry of Finance  
Income Tax Office  
St. Jago's Stone Block  
331 Main Street  
Gibraltar

Taxpayer Ref No. \_\_\_\_\_

Date: \_\_\_\_\_

Email Address \_\_\_\_\_

**You may only claim this allowance in respect of any child born on or after 1 September 2017 and ONLY if your child attends an independent nursery school.**

1. Name of parent claiming relief.....

2. Address of parent claiming relief.....

.....

3. Full name of child attending nursery.....

4. Child's D.O.B.....

5. Name of Nursery.....

6. Address of Nursery.....

7. Fee paid Per Month.....

\* Allowance is restricted to the amount paid in the tax year as stated above to a maximum of 5,400. Any changes to the fee paid must be reported to this office. In order to continue claiming this allowance, a summary of the 2020/2021 payments must be provided.

8. Date when child commenced nursery.....

9. In the last year, did the child attend nursery for the full school year?  Yes  No

If answered 'No' please provide details.....

### PLEASE SEE OVERLEAF FOR IMPORTANT NOTES

I fully understand and agree to all the terms and conditions associated with claiming this allowance.

Signature of Parent .....

*Please Insert Nursery's Stamp Here.*

I ..... (Nursery Official), confirm that the above-mentioned child is attending the nursery

## Important Notes

1. Only one parent can claim for this allowance. In the case of a married couple, both **must** be on the allowance-based system.
2. The allowance is restricted to the aggregate amount stipulated in point 7 'Fee Paid Per Month'. Any changes to the fee paid must immediately be reported to this office. Any undeclared reduction in fees paid could lead to a liability when assessed.
3. In the event that the child's attendance discontinues, the Income Tax office must be notified immediately.
4. To continue claiming this allowance, a summary of the payments for 2020/2021 must be provided. These can be provided by the Nursery or via bank statements. If this summary is not provided, the office retains the right to reject the application
5. If you have not yet done so, please supply us with a copy of the child's birth Certificate.
6. G.I.B. system Terms & Conditions apply. For more information please visit <https://www.gibraltar.gov.gi/income-tax-office>

For any queries please contact the  
Income Tax Office on:

Tel. 200 74924

Email [paye.enquiries@gibraltar.gov.gi](mailto:paye.enquiries@gibraltar.gov.gi)