



**TAX RETURN 2019**  
(for the tax year 1 July 2018 to 30 June 2019)

**Important Notes**

You are required by law to make a return of your assessable income. This form must be duly completed, signed, bundled together with any relevant documents specifically requested within this form and submitted to the Income Tax Office at St Jago's Stone Block, 331 Main Street, Gibraltar. Accounts must be prepared to 30 June 2019 to coincide with the tax year. If you require any assistance in completing this form please contact our Offices on Tel. No. 200 74874 or by e-mail at [selfemployed@gibraltar.gov.gi](mailto:selfemployed@gibraltar.gov.gi)

The 2018/2019 tax calculator can be found on the Gibraltar Government website [www.gibraltar.gov.gi/income-tax-office](http://www.gibraltar.gov.gi/income-tax-office)

**DEADLINE**

**This tax return together with any tax due, must be received by no later than the 30th November 2019.**

You will be charged a £50 penalty if your tax return is received late with further penalties accruing if the failure continues. Surcharges on late payment of tax will also apply.

**DECLARATION**

Full Name		I/D personal number or Passport No.			
<input type="text"/>		<input type="text"/>			
Please tick the box applicable to you					
<input type="checkbox"/> Married	<input type="checkbox"/> Civil partner	<input type="checkbox"/> Single	<input type="checkbox"/> Widowed	<input type="checkbox"/> Divorced	<input type="checkbox"/> Separated
Residential Address					
<input type="text"/>					
<input type="text"/>					
Mailing Address (If different from above)			Date of Birth		
<input type="text"/>			<input type="text"/>		
<input type="text"/>					
E-mail Address			Telephone No.		
<input type="text"/>			<input type="text"/>		
<b>I DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON THIS FORM ARE CORRECT AND COMPLETE.</b>					
Signature:			Date:		
If you make the return as Agent, Executor, Trustee, Receiver etc., please state in what capacity and for whom made.					
Name			Capacity		
<input type="text"/>			<input type="text"/>		



## SECTION 1 cont'd

### Other Income (Includes income received from outside Gibraltar)

Source <input style="width: 95%;" type="text"/>	
Gross £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	Tax Deducted £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>

### Gift Aid

Enter details of any gift aid payments made during the year. This only applies to payments made to registered charities under the Gift Aid Scheme.	
Name of Charity <input style="width: 95%;" type="text"/>	Amount Donated £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>

## SECTION 2

### EMPLOYMENT INCOME, BENEFITS & EXPENSES FOR THE YEAR ENDED 30 JUNE 2019

**This section is only to be completed if you are also in receipt of income taxed under the PAYE system.**

### Employment

If you are also in receipt of income from employment or directorship please include your details here. Fees, bonuses, commissions, tips etc. should also be included. Enter employer's name and gross amounts received.	
Employment <input style="width: 95%;" type="text"/>	£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>
Director's Fees <input style="width: 95%;" type="text"/>	£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>
Other <input style="width: 95%;" type="text"/>	£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>

### Benefits from Employment

Benefits paid by your employer in respect of your private and personal expenses. Enter the total amount received or the total 'cash equivalent' amount.	
Life Insurances and/or Retirement Annuity Contracts £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	Cars, vans and related benefits £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>
Private medical insurance £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	Other (please specify) £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>
Accommodation £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	

### Expenses in Employment

Enter details of any expenditure incurred by you in performing the duties of your employment.	
Nature of expenses claimed <input style="width: 95%;" type="text"/>	£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>
<input style="width: 95%;" type="text"/>	£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>

### **SECTION 3**

## **ELECTION FOR ALLOWANCES BASED SYSTEM ("ABS") OR GROSS INCOME BASED SYSTEM ("GIBS")**

**You may opt to pay tax either under the ABS or the GIBS. Please tick the relevant box.**

In order to fully understand the conditions of your election, please ensure that you read the terms and conditions for the GIBS. These are available on the Gibraltar Government website at [www.gibraltar.gov.gi/income-tax-office](http://www.gibraltar.gov.gi/income-tax-office)

Self  
Allowances Based System  
(ABS)

Self  
Gross Income Based System  
(GIBS)

**Has your spouse/civil partner opted to pay tax under the Gross Income Based system?**

Yes

No

### **IMPORTANT**

If you have opted to pay tax under the ABS you **must** complete Section 4.

If you have opted to pay tax under the GIBS and you wish this office, at assessment time, to compare which of the two systems is more beneficial to you please complete Section 4.

If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your assessable income from the following :

Mortgage interest relief.

Contributions made to an approved pension scheme.

Premiums paid towards a private health insurance.

If you wish to claim for any of the above, please complete the relevant sections.

### **SECTION 4**

## **CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2018 TO 30 JUNE 2019**

#### **Spouse/Civil partner Allowance**

Enter your spouse's/civil partner's details if living with you or wholly maintained by you.

First Name	Maiden Name	Date of Birth	Date of Marriage/Civil partnership

Claimed by (Please tick relevant box)

Self

Spouse/Civil partner

#### **Child Allowance**

Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2018 and was in full-time education until 30 June 2019 please state name of school, college or university. Please provide proof from the college or university he/she is attending.

Surname	First Name	Date of Birth	Name of School, College or University	Income in own right

Claimed by (Please tick relevant box)

Self

Spouse/Civil partner

## SECTION 4 cont'd

### Nursery School Allowance

You may claim for this allowance if you have a child who is attending an independent nursery school in Gibraltar for the full school year.

**A certificate of attendance from the nursery school must be submitted.**

Name of child	Name of Nursery School

Claimed by (Please tick relevant box)	Self		Spouse/Civil partner	
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### Alimony and Maintenance

Give details of any payments you make under a court order, settlement, etc., to your spouse/civil partner and/or your children if you are separated or divorced. Proof of payments must be submitted.

Payment to spouse/civil partner	Name:	Amount Paid:
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Payment to children	Name of Child	Date of Birth	Amount Paid

### Disabled Individual Allowance

If you maintain a child who is registered at the Department of Social Security as a disabled individual, and receives financial assistance from the Social Assistance Fund, you may claim for this allowance.

Full name	Date of Birth

Claimed by (Please tick relevant box)	Self		Spouse/Civil partner	
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### Dependant Relatives

Subject to certain conditions you may claim relief if you support or help support your widowed mother, your spouse's/civil partner's widowed mother or any other relative who is incapacitated by old age or infirmity. You can claim up to a maximum of two dependants.

Full name	Date of Birth	Relationship to you or to your spouse/civil partner	Annual Income of relative	Particulars of other persons who also support relative

Claimed by (Please tick relevant box)	Self		Spouse/ Civil partner	
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## SECTION 4 cont'd

### Health Insurance

If you pay towards an approved insurance policy, scheme, society or fund for the purposes of providing health insurance, you may claim this allowance. Any changes must be supported by documentary evidence.

**Proof of June 2019 payment must be submitted.**

Contributor	Name of Insurance Provider	Date of Policy	Member or Policy No.	Premium Payable per Month	Total Premium Payable per Annum
Self					

### Mortgage or Loan

If you and/or your spouse/civil partner pay mortgage or loan interest in respect of a property that you occupy for residential purposes you may claim an allowance in respect of the interest paid.

**A certificate of mortgage/loan interest for the year ended 30 June 2019 must be submitted.**

Address of Property Mortgaged	
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Name of Lender		Amount of Loan Advanced	
Date of Purchase		Interest Paid in year	
Purchase Price		Capital Paid in year	

Claimed by (Please tick relevant box)	Self		Spouse/ Civil partner		Joint	
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### Social Insurance

Indicate the type of contribution paid by you by ticking the appropriate box. If you pay self-employed or voluntary contributions you are required to record your weekly/monthly payments on the Social Insurance Contributions Schedule.

If you require any assistance on matters relating to Social Insurance please contact our Contributions Section on Tel. No. 20052737; email: [sicontributions@gibraltar.gov.gi](mailto:sicontributions@gibraltar.gov.gi)

Self-Employed		Voluntary		Employee	
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### Tax Credit for persons aged 60 years or over

You may apply for a tax credit if you are in receipt of earned income and are 60 years or over. If you are in receipt of income exceeding £6,000 per annum in respect of an occupational pension/annuity you are not entitled to this allowance.

Please answer Yes or No to the following questions	YES/NO	If Yes please give details
Are you currently in receipt of an occupational pension/annuity in excess of £6,000 per annum?		
Will you be receiving an occupational pension/annuity in the future?		
Have you ever contributed towards any pension scheme or retirement annuity contract?		
Has any employer, past or present, ever contributed towards any pension scheme or retirement annuity contract on your behalf?		
Have you ever received or will receive a lump sum in lieu of a pension/annuity?		

**Please note that if you give incorrect information you will be personally liable to repay any tax credit that is allowed.**



The 2018/2019 tax calculator can be found on the  
Gibraltar Government website

[www.gibraltar.gov.gi/income-tax-office](http://www.gibraltar.gov.gi/income-tax-office)

### Calculation of tax payable for 2018/2019

£

Tax payable

£

Less any tax deducted at source (PAYE, dividend, trust, subcontractors)

£

Total tax payable for 2018/19

£

Less payments on account made during the year ended 30 June 2019

£

Balance of tax due

**IMPORTANT - Balance due must be attached when submitting this return.**