



Application for Registration of Trade, Business, Profession or Vocation (SE1)

Important Notes

This form must be duly completed in **CAPITALS**, signed, and 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. If you require any assistance in completing this form, please contact our offices on Tel. No. 200 71071 or by email at taxopi@gibraltar.gov.gi

Section 1 - Personal Details

Full Name

Nationality

Date of Birth

Residential Address

Contact Phone Number(s)

Email Address

Taxpayer Identification Number

Please tick the box applicable to you:

Married

Civil Partner

Single

Widowed

Divorced

Separated

If married or in a civil partnership, please complete Section 2, otherwise continue to Section 3

Section 2 - Spouse / Civil Partner Details

Full Name

Nationality

Date of Birth

Residential Address

Section 3 - Employment Details

Name of Last Employer / Details of previous registration at the Income Tax Office

Date Commenced

Date of Termination / Cessation

If date of termination/cessation was over 3 months ago, please give details of your status during this period:

If you have any paid employment in addition to being in receipt of this income, please give full details:

Employer Name

Employer Address

If you are a director or shareholder of any limited company, in addition to being in receipt of this income, please give full details:

Company Name

Post Held

Director

Shareholder

Section 4 - Trading / Profession Details

Commencement date of Trade / Profession

What is your Trade / Profession? (e.g. Construction, Lawyer etc.)

Please describe in detail the nature of your Trade / Profession, including whether you are a Sole Trader or trade through a partnership, etc.:

Section 5 - Business Details (only to be completed if in possession of a Business Name Registration Certificate)

Business Name

Business Address

Business Contact Number(s)

Business Email Address

If you have business partners, they must also register for social insurance and income tax.

If you are employing or thinking of employing someone to work for you, you also need to register yourself or your business for PAYE purposes. For further information please contact the PAYE section via Tel. No. 20071071 or email paye.enquiries@gibraltar.gov.gi.

Section 6 - Social Insurance Option For Women in Receipt of Trade Income

As from 24th July 2014, under the Social Security (Insurance) Act, a woman in receipt of trade income, may apply for maternity allowance . If you want to opt to pay the “additional voluntary contribution” to be able to claim this allowance, please tick the following box.

Note: if you opt to pay the “additional voluntary contribution” you must maintain the payment of this contribution during the whole of your trading working life.

Section 7 - Other Details

In order to ascertain that you do not fall under PAYE regulations, please answer the following questions:

Do you work a set amount of hours?

Yes No

What hours do you work?

Who decides these hours?

Are you paid per hour, week, month or job?

Can you get overtime pay or bonus payments?

Yes No

Can someone tell you at any time how to carry out your business / trade?

Yes No

Does anyone have the right to select, suspend or dismiss you from your business / trade?

Yes No

Do you risk your own money?

Yes No

Do you provide the main items of equipment you need for your job?

Yes No

Do you agree to carry out a job for a fixed price regardless of how long the job may take?

Yes No

Are your services available to anyone who approaches you?

Yes No

Section 8 - Documentation Required

Passport / ID Card Certificate of Registration (Department of Business) Business Name Registration (if applicable)

Section 9 - Declaration

I declare that to the best of my knowledge and belief the particulars given on this form are correct and complete.

If it is a requirement for me to have a business license and I have not obtained one, I understand that details of my application may be sent to the Office of Fair Trading or relevant licencing body for their action.

I acknowledge and understand that it is the responsibility of all Businesses, Trades or Professions to ensure that they have obtained all appropriate licences before commencing operation.

Signed: _____ Date: _____

Please allow at least 10 working days for this office to consider this application. Unless you hear from us within this period, the Income Tax Office will prepare an information pack containing all the necessary documents.

Please advise how you wish to receive your information pack by ticking one of the boxes below:

Email: By post:

For office use only:

Taxpayer Ref: _____

Social Insurance Code: _____

Application Approved: Yes / No

Reason for non-approval: _____

Officer's Signature: _____

Date: _____
