



Income Tax Office

HM Government of Gibraltar

Application for Registration of Trade, Business, Profession or Vocation (S1)

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 74874 or by email at selfemployed@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 Self-Employment

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 self-employed, please give full details:

Employer Name

Employer Address

If you are a director or shareholder of any limited company, in addition to being self-employed 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 as self-employed individuals 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 either in writing, via Tel. No. 20074924 or email paye@gibraltar.gov.gi.

Section 6 - Social Insurance Option For Self-Employed Women

As from 24th July 2014, under the Social Security (Insurance) Act, a self-employed woman 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.

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

Section 7 - Self-Employed Details

In order to ascertain whether you are self-employed, 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

☐

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.

If it is a requirement for me to register with the Department of Employment and I have not done so, I understand that details of my application may be sent to their offices 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: _____
