



TAX RETURN 2023
(for the tax year 1 July 2022 to 30 June 2023)

Name:

Address:

Date:

Tax Identification Number:

Important Notes

You are required by law to make a return of your assessable income. This form must be duly completed and submitted together with any relevant documents, specifically requested within this form, via return email to taxqi@gibraltar.gov.gi
You do not need to sign this Return. You do need to provide us with a copy of your photo ID (either ID card or passport) in order to assist us in verifying your identity for the purposes of your declaration.

DEADLINE

This Tax Return, together with any tax due must be received by no later than the 30th November 2023.

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 payments of tax will also apply.

Calculation of tax payable for 2022/2023

1 £ Tax liability for the year 2022/2023

£ *Less payments on account made during the year ended 30 June 2023*

£ Balance of tax due

Payments on account for 2023/2024

2 £ Estimated tax liability for year 2023/2024 *(this should be the same as the amount entered in box 1)*

£ Payment due by not later than 31 January 2024 *(this should be 50% of the amount entered in box 2)*

£ Payment due by not later than 30 June 2024 *(this should be 50% of the amount entered in box 2)*

If payment is received late a 10% surcharge will be charged. An additional 20% surcharge will be charged 90 days after the date of payment.

SECTION 1 - INCOME ACCRUED IN, DERIVED FROM OR RECEIVED IN GIBRALTAR

This section **must** be completed by all High Net Worth Individuals & Category 2 Individuals. All income that is accrued in, derived from or received in Gibraltar must be entered here.

Please give details of the source of the income and gross amounts received.

INCOME COVERED BY CERTIFICATE

Employment/Director's Fees

<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Trade, Business, Profession or Vocation

<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Dividend income*

<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Trust income*

<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Foundation income*

<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Other

<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Pensions

<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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* Please give full details of the source of income e.g. Company paying the Dividend or identify the Trust/Foundation.

INCOME NOT COVERED BY CERTIFICATE

Employment/Director's Fees

<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Trade, Business, Profession or Vocation

<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Other

<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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PROPERTY LETTINGS

(property situated in Gibraltar)

<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Please provide deeds of property/properties together with profit and loss accounts for the year ended 30 June 2023

SECTION 2 - INCOME RECEIVED OUTSIDE GIBRALTAR

Category 2 Individuals **may** elect to complete this section. All income that is received outside Gibraltar **must** be completed by all Qualifying Individuals.

Please give details of the source of the income and gross amounts received.

Employment/Director's Fees

£											.	0	0
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Trade, Business, Profession or Vocation

£											.	0	0
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Pensions

£											.	0	0
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Other

£											.	0	0
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SECTION 3 - CERTIFICATE DETAILS

Enter the details of your qualifying certificate here.

	Certificate No.	Certificate Dates	
		From	To
High Net Worth Individual	<input type="text"/>	<input type="text"/>	<input type="text"/>
Category 2 Individual	<input type="text"/>	<input type="text"/>	<input type="text"/>
Qualifying Individual	<input type="text"/>	<input type="text"/>	<input type="text"/>

If there are any other individuals covered by your certificate please provide details as requested below together with a copy of a valid Identity card:

Full Name	Date of birth	Relationship
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

If you need to record more than two individuals please submit their details on a separate sheet and attach it to this tax return.

DECLARATION

Full Name

I/C personal number or Passport No.

Date of Birth

Telephone No.

Residential Address

Mailing Address

E-mail Address

If you have a spouse/civil partner who is in receipt of income chargeable to tax in Gibraltar which is not covered by your certificate, please provide the information requested below:

Spouse/Civil Partner's Full Name

Date of Birth

Name of your representative in Gibraltar (if applicable)