



Please select what taxpayer type best describes you

Taxpayer type	Description
PAYE	You are in receipt of employment income or are aged under 60 and receive pension income.
Other	You are in receipt of either (i) any of the below or (ii) any of the below in combination with the above: <ul style="list-style-type: none"> income from a trade or business (including as a sole proprietor) income from being a member of a partnership rental income income from a trust or foundation dividends
HEPSS	You are an individual in receipt of a certificate issued by the Finance Centre under the High Executive Possessing Specialist Skills Rules 2008.

IMPORTANT INFORMATION

You are required by law to make a return of your assessable income. This is included in Part 1 of this Return.

Section 2 allows you to claim your allowances and indicate to us which system of taxation you elect for the tax year

PAYE/HEPSS - Year commencing 01 July 2024
Other - Year ending 30 June 2024

Once completed this form must be returned by email. Please use the following key to identify where you need to send your completed return.

Taxpayer type	Email where Return needs to be sent
PAYE	paye.returns@gibraltar.gov.gi
Other	selfemployed@gibraltar.gov.gi
HEPSS	taxqi@gibraltar.gov.gi

This tax return must be received by no later than the 30th November 2024

You will be charged a £50 penalty if your tax return is received late with further penalties accruing if the failure continues.

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. **We will reject your submission if proof of ID is not submitted with your Return.**

Each person obliged to file a return must do so on an individual basis. You cannot include your spouse or civil partner in your return. You can however submit both your own and your spouse or civil partner's return in the same email to us.

Not providing the additional information referred to in this Return will likely affect your assessment and may result in further enquiries being made.

PERSONAL DETAILS - SELF

Name (please include name as shown on photo ID)

Date of Birth (dd/mm/yyyy)

Taxpayer Reference

Telephone No. (please include country code)

E-mail

Marital status (please select from the drop down menu provided)

PERSONAL DETAILS - SPOUSE/CIVIL PARTNER

Name

Date of Birth (dd/mm/yyyy)

Telephone No. (please include country code)

E-mail

ADDRESS

Residential Address

Mailing Address (only complete if different from above)

DECLARATION

I declare that to the best of my knowledge and belief the particulars given on this form are correct and complete and I am the person whose photo ID accompanies the submission of this Return. I accept full responsibility for this submission and understand that any false statement, misrepresentation or concealment of any material fact presented may result in prosecution.

If you are completing this return on behalf of another person you will need to provide the following details and accompany this submission with a signed letter of authority .

Name

Capacity

INCOME & OUTGOINGS FOR THE YEAR ENDED 30 JUNE 2024

A - EMPLOYMENT INCOME

You need to complete the below if you are in receipt of employment income that is taxed in Gibraltar under the PAYE system.

Name of employer(s)

If you require additional space please provide details in the additional comment box in Part 4.

Employment income

£	
£	
£	

B - DIRECTORS' FEES

You need to complete the below if you are in receipt of directors' fees.

Name of directorship(s)

If you require additional space please provide details in the additional comment box in Part 4.

Fees

£	
£	
£	

C - OTHER EMPLOYMENT-RELATED INCOME (E.G. BENEFITS, ALLOWANCES & BONUSES)

You need to complete the below if you are in receipt of other employment-related income (e.g. benefits, allowances & bonuses).

Description of other employment-related income

If you require additional space please provide details in the additional comment box in Part 4.

Amount

£	
£	
£	

D - PENSIONS & ANNUITIES

You need to complete the below if you are in receipt of a pension or an annuity.

If the pension is received from outside Gibraltar please provide a copy of your yearly pension statement

Name of pension fund

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If you require additional space please provide details in the additional comment box in Part 4.

Amount

£	
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Name of annuity

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If you require additional space please provide details in the additional comment box in Part 4.

Amount

£	
---	--

E - DIVIDENDS

You need to complete the below if you are in receipt of dividends.

Name of company

If you require additional space please provide details in the additional comment box in Part 4.

Gross amount

£	
£	
£	

Tax credit

£	
£	
£	

The difference between the gross dividend above and the tax credit should equal the net dividend you have received.

F - DISTRIBUTIONS FROM TRUSTS OR FOUNDATIONS

You need to complete the below if you are in receipt of a distribution from a trust or foundation.

Name of trust or foundation

If you require additional space please provide details in the additional comment box in Part 4.

Gross amount

£	
£	
£	

Tax credit

£	
£	
£	

The difference between the gross distribution above and the tax credit should be equal to the net distribution you have received.

G - TRADE OR BUSINESS (INCLUDING PARTNERSHIPS)

You need to complete the below if you carry out a trade or business.

This section will apply to you if you carry on a trade or business as a sole proprietor, are otherwise in business or are a member of a partnership carrying on a trade or business (including a part-time business).

An income & expenditure account must be submitted in order to corroborate the income declared. If you require additional space please provide details in the additional comment box in Part 4.

Please maintain the consistent numbering as shown below when completing the relevant fields.

Name of business (including Registered Business Name if applicable)

1	
2	
3	

Nature of business

1	
2	
3	

Business address

1	
2	
3	

Net profit/(loss) as per accounts

1	£	
2	£	
3	£	

IMPORTANT: Partnership - reliance on accounts submitted on your behalf

If you trade as part of a partnership and the accounts of the partnership are submitted by another partner or your representative you may opt to rely on that submission by ticking the relevant check box provided. Please note that this option does not in any way release you from any and all obligations and implications arising from an incorrect, inaccurate or incomplete submission of the information otherwise provided.

H - PROPERTY LETTING

You need to complete the below if you receive rental income from property situated in Gibraltar. Please also provide copy of your latest tenancy agreement. An income & expenditure account must be submitted in order to corroborate the income declared. If you require additional space please provide details in the additional comment box in Part 4.

Please maintain the consistent numbering as shown below when completing the relevant fields.

Property address

1	
2	
3	

Net profit/(loss) received

1	£	
2	£	
3	£	

Percentage ownership share of each property (please include a value if you select 'Other')

1	100%	50%	Other		%
2	100%	50%	Other		%
3	100%	50%	Other		%

I - INCOME FROM ABROAD

You need to complete the below if you are ordinarily resident in Gibraltar and receive income from outside Gibraltar (i.e. income from an overseas source).

Description of source of income

Gross amount

£	
£	
£	

Tax deducted at source

£	
£	
£	

If you require additional space please provide details in the additional comment box in Part 4.

The difference between the gross income above and the tax suffered at source should be equal to the net income you have received from abroad.

PART 2 - ELECTION FOR ALLOWANCE BASED SYSTEM (ABS) OR GROSS INCOME BASED SYSTEM (GIBS)

IMPORTANT: If there are NO CHANGES to your allowances and you wish to continue claiming your existing allowances/deductions please tick this check box. If, however, you wish to continue to claim for allowances/deductions that are based on variable amounts or where eligibility must be determined annually (e.g. nursery allowance under section C, maintenance payments to spouse/civil partner or child under section D, mortgage or loan interest under section H, increase in an existing life insurance premium claimed under section K, etc.) you MUST provide the documentary evidence requested. You DO NOT have to complete the sections in relation to allowances that you are already claiming for that are based on fixed amounts and/or are not determined annually.

If your personal circumstances have changed you can either complete the relevant sections of Part 3 or use the comment box in Part 4 to notify us of any amendments to the allowances/deductions you are claiming.

Please select whether you would like to elect for the ABS or GIBS for tax year commencing 1 July 2024

In order to understand the conditions associated with your election you should read the [GIBS Terms & Conditions](#)

Your spouse's / civil partner's election may affect your eligibility to claim allowances. Please tick this check box if your spouse has elected to be taxed under the GIBS for the tax year commencing 1 July 2024.

If you have elected to be taxed under the GIBS, you may be eligible for deductions from your assessable income, including the following tax reliefs set out below. If you wish to claim for any of the below you must provide the requested information in Part 3 of this Return.

- mortgage interest
- contribution to an approved pension scheme
- private health insurance premiums

PART 3 - CLAIM FOR ALLOWANCES

This section allows you to provide the information the Income Tax Office require from you in order to process your claim for

IMPORTANT: Your claim for allowances or deductions may be affected if the information requested is not provided, is incomplete, inaccurate or already claimed by your spouse/civil partner. This will also have an impact on your liability to tax. If you have described yourself as "PAYE" or "HEPSS" at the start of this Return, the Income Tax Office will consider this information as the allowances/deductions in your tax code for the tax year commencing 1 July 2024 and assessment. If you have described yourself as "Other" at the start of this Return, the Income Tax office will consider this information as the allowances/deductions in your tax assessment for the year ended 30 June 2024.

A - SPOUSE/CIVIL PARTNER

Name of spouse/civil partner	Maiden name of spouse/civil partner
<input type="text"/>	<input type="text"/>
Date of Birth (dd/mm/yyyy)	Date of marriage/civil partnership (dd/mm/yyyy)
<input type="text"/>	<input type="text"/>

B - CHILD & CHILD STUDYING ABROAD

Please enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2024 and continues in full-time education until 30 June 2025 please state name of school, college or university. Please provide proof from the college or university they are attending.

Name of child	Name of school, college or university	Date of Birth (dd/mm/yyyy)	In receipt of 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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

If you require additional space please provide details in the additional comment box in Part 4.

C - NURSERY

Please provide these details if you have a child that is attending an independent nursery school allowance in Gibraltar for the full academic year. You must provide a certificate of attendance from your child's nursery with this submission.

Name of child	Name of independent nursery school
<input type="text"/>	<input type="text"/>

If you require additional space please provide details in the additional comment box in Part 4.

D - MAINTENANCE PAYMENTS TO SPOUSE/CIVIL PARTNER/CHILD

You need to complete the below if you wish to claim for payments you make to your spouse/civil partner and/or children under a court order, settlement or similar arrangement. You must provide proof of payments made.

Name of spouse/civil partner	Amount	
<input type="text"/>	£ <input type="text"/>	
Name of child	Date of Birth (dd/mm/yyyy)	Amount
<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"/>

If you require additional space please provide details in the additional comment box in Part 4.

E - DISABLED INDIVIDUAL

You need to complete the below if you wish to claim for any individual that is maintained by you and is registered at the Department of Social Security as a disabled individual and receives financial assistance from the Social Assistance Fund.

Name of individual	Date of Birth (dd/mm/yyyy)
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

If you require additional space please provide details in the additional comment box in Part 4.

F - DEPENDENT RELATIVES

You need to complete the below if you wish to claim for any dependent relative, incapacitated by old age or infirmity, you support or help support. You can claim up to a maximum of two dependents.

Please maintain the consistent numbering as shown below when completing the relevant fields.

Name of individual	Date of Birth (dd/mm/yyyy)	Annual income
1 <input type="text"/>	1 <input type="text"/>	1 <input type="text"/>
2 <input type="text"/>	2 <input type="text"/>	2 <input type="text"/>
Relationship to you or to your spouse/civil partner		
1 <input type="text"/>		
2 <input type="text"/>		

G - HEALTH INSURANCE

You need to complete the below if you wish to claim in relation to an approved insurance policy, scheme, society or fund for the purposes of providing health insurance. Changes must be accompanied by documentary evidence. Proof of June 2024 payment is required.

Name of insurance provider	Date of policy (dd/mm/yyyy)	Member or policy number
<input type="text"/>	<input type="text"/>	<input type="text"/>

If you require additional space please provide details in the additional comment box in Part 4.

Monthly premium payable	Annual premium payable
£ <input type="text"/>	£ <input type="text"/>

H - MORTGAGE OR LOAN INTEREST RELIEF

You need to complete the below if you wish to claim for interest payments made by either you or your spouse / civil partner under a mortgage or loan in relation to a property that is **occupied for residential purposes**. A certificate of the interest paid must be provided for the year ended 30 June 2024. This can be obtained from your mortgage or loan provider.

Address of property mortgaged	Interest paid
<input type="text"/>	£ <input type="text"/>

I - LOW INCOME EARNER'S ALLOWANCE

You should complete the below only if your estimated assessable income for the tax year 1 July 2024 to 30 June 2025 is less than £19,500. Please note that if you underestimate your assessable income there could be an under deduction of tax which will come to light when your assessment for the year 2024/2025 is processed.

Employment income	£	<input type="text"/>
Other assessable income	£	<input type="text"/>
Total estimated assessable income	£	<input type="text" value="-"/>

J - TAX CREDIT FOR INDIVIDUALS AGED OVER 60

You should complete the below if you wish to apply for a tax credit. You **must** be in receipt of earned income and be over 60 years of age. If you give incorrect information you will be personally liable to repay any tax credit that has previously been granted. Please maintain the consistent numbering as shown below when completing the relevant fields.

Answer 'Yes' or 'No' to each of the following questions by selecting from the drop down menu provided: Yes/No

1	Are you in receipt of an occupational pension/annuity in excess of £6,000 per annum?	
2	Will you be receiving an occupational pension/annuity in the future?	
3	Have you ever contributed towards any pension scheme or retirement annuity contract?	
4	Has any employer, past or present, ever contributed towards any pension scheme or retirement annuity contract on your behalf?	
5	Have you ever received or will receive a lump sum in lieu of a pension/annuity?	

If you have answered 'Yes' to any of the above questions, please provide details.

1	<input type="text"/>
2	<input type="text"/>
3	<input type="text"/>
4	<input type="text"/>
5	<input type="text"/>

K - RELIEF ON LIFE INSURANCE PREMIUMS

You should complete the below if you want to claim for premiums paid by you or your spouse/civil partner to insure your own or your spouse's/civil partner's life.

The allowable premium must not exceed 7% of the capital sum assured at death nor must the total allowable premiums exceed one seventh of your total income. **You must provide evidence of the premiums paid in June 2024 as well as evidence regarding any variations that may have occurred during the year ended 30 June 2024.**

Please maintain the consistent numbering as shown below when completing the relevant fields.

POLICY DETAILS						
	Name of life insurance company	Number	Holder	Life insured	Date (dd/mm/yyyy)	Capital sum payable at death
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	£ <input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	£ <input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	£ <input type="text"/>
4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	£ <input type="text"/>
5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	£ <input type="text"/>
6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	£ <input type="text"/>

If you require additional space please provide details in the additional comment box in Part 4.

PREMIUM DETAILS			
	Date of final payment (dd/mm/yyyy)	Amount payable	Payment interval
1	<input type="text"/>	£ <input type="text"/>	<input type="text"/>
2	<input type="text"/>	£ <input type="text"/>	<input type="text"/>
3	<input type="text"/>	£ <input type="text"/>	<input type="text"/>
4	<input type="text"/>	£ <input type="text"/>	<input type="text"/>
5	<input type="text"/>	£ <input type="text"/>	<input type="text"/>
6	<input type="text"/>	£ <input type="text"/>	<input type="text"/>

L - RELIEF ON RETIREMENT ANNUITY CONTRACTS AND PERSONAL PENSION SCHEMES

You should complete the below if you want to claim in relation to any retirement annuity contracts and personal pension schemes.

You must provide evidence of the amounts paid in June 2024 as well as evidence regarding any variations that may have occurred during the year ended 30 June 2024.

Name of retirement annuity contract or personal pension scheme	Policy number	Date of policy (dd/mm/yyyy)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

If you require additional space please provide details in the additional comment box at the end of this Return.

Date of final premium (dd/mm/yyyy)	Total premium payable	Premium payable by taxpayer
<input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>

Premium payable by employer (if applicable)	Frequency of payment
£ <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

SINGLE PREMIUM	
Date paid (dd/mm/yyyy)	Amount
<input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>

If you require additional space please provide details in the additional comment box at the end of this Return.

M - RELIEF ON OCCUPATIONAL PENSION SCHEMES

You should complete the below if you want to claim in relation to an occupational pension scheme.

Name of Occupational Pension Scheme	Policy number	Date of policy
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

If you require additional space please provide details in the additional comment box at the end of this Return.

Premium payable	Payment interval
£ <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

PART 4 - ADDITIONAL COMMENT BOX

Please use this free-form space to include any additional information relevant to Parts 2 and 3 if insufficient space was available.