Income Tax Office
HM Government of Gibraltar

Dear Taxpayer,

TAX RETURNS

It's that time of year again.

As you prepare to submit your tax return, please ensure that it is filed **no later than 30 November 2026**.

This leaflet provides key guidance on what is required and how to complete and submit your tax return. Please read the information carefully, as it is designed to help you complete your return accurately and efficiently.

Please be advised that Egov (Tax eService) is currently undergoing essential maintenance and is temporarily unavailable.

As an interim measure, tax returns should be completed using the downloadable PDF tax return form available on the Income Tax Office website and submitted by email in accordance with the instructions provided.

We will provide a further update and advise taxpayers as soon as the Tax eService is fully operational and available for use.

You are welcome to share this information with friends, family and colleagues. We appreciate your assistance in helping to spread awareness of the tax return requirements, filing deadline and the temporary arrangements currently in place.

We hope you find this useful.

Kind regards

Commissioner of Income Tax

Income Tax Office
HM Government of Gibraltar

Key areas in the leaflet

'Click' on any of the links below for a direct response to that question.

What is my tax return and what do I need to do?

A tax return consists of two main parts:

Part 1. Income declaration
This is where you declare all income earned during the relevant tax year and the sources of that income. For this return, the tax year covers the period **1 July 2025 to 30 June 2026**.

Part 2. Claim for allowances
This section is where you confirm which tax allowances you are entitled to and wish to claim.

Most allowances are available under the **Allowances Based System (ABS)**, although some may also be available under the **Gross Income Based System (GIBS)**. As a taxpayer, you may elect to be assessed under either system. However, regardless of your choice, the Income Tax Office will assess you under the system that results in the lowest tax liability. For this reason, it is essential that you provide full and accurate information.

Failure to provide complete information may prevent us from applying for the most favourable assessment and could result in you paying more tax than necessary.

If you are an employee taxed under the **PAYE system**, your tax return determines the allowances to be included in your tax code for the **2026/2027 tax year** (1 July 2026 to 30 June 2027).

If you are **registered as trade income**, your tax return tells us what allowances you wish to claim in your assessment for the tax year 2025/2026, i.e. in the year from 1 July 2025 up to 30 June 2026.

Please note that claiming an allowance does not guarantee it will be granted. We are required to verify eligibility and ensure that appropriate supporting documentation has been provided

Eligibility may also depend on factors such as your **tax residency status in Gibraltar** and whether your spouse or civil partner has opted to be taxed under the **Gross Income Based System (GIBS)**.

Note that even if you have recently updated your tax code due to a change in circumstances, or notified the office of such a change, you must still complete the allowances section of your tax return.

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How do I submit my tax return?

The online tax return service is temporarily unavailable while we complete essential maintenance and finalise our new, fully integrated online service.

As an interim measure, tax returns should be completed using the downloadable PDF available on our website at https://www.gibraltar.gov.gi/income-tax-office and submitted by email in accordance with the instructions provided in the form. This arrangement will remain in place until the end of September.

We apologise for any inconvenience and appreciate your patience as we work to deliver an improved service.

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Claiming Business Expenses

If you earn trade income, you may claim a deduction for expenses that are wholly and exclusively incurred for the purposes of your trade or business.

Personal or private expenses are generally not deductible, even if they are paid from a business account.

Supporting evidence

All expenses claimed must be supported by appropriate documentary evidence, such as receipts, invoices or bank statements.

It is your responsibility to ensure that sufficient support documentation is provided when you submit your tax return. Any expense that is not adequately supported will be disallowed and added back to your taxable income when your return is assessed.

Examples of allowable expenses:

The following are examples of expenses that are generally allowable, provided they are incurred wholly and exclusively for business purposes and are supported by appropriate evidence:

- Cost of goods purchased for resale.
- Business premises rent.
- Business rates and license fees.
- Business-related electricity, water and internet costs (business proportion only where there is mixed use).

- Employee wages and salaries.
- Employer pension contributions.
- Employer social insurance contributions.
- Office stationery and printing.
- Telephone and mobile phone costs relating to business use.
- Postage and courier costs.
- Advertising and marketing.
- Professional fees, such as accountants' or solicitors' fees incurred for business purposes.
- Bank charges on a business account.
- Business insurance.
- Repairs and maintenance of business assets (excluding improvements).
- Motor vehicle expenses relating to business use (business proportion only).
- Business travel.
- Business accommodation and subsistence while travelling on business.
- Protective clothing and uniforms.
- Training that maintains or updates existing business skills.
- Bad debts, where permitted.
- Interest in business loans, subject to the relevant provisions of the Income Tax Act.
- Capital allowances, where applicable.

Examples of expenses that are not allowable

The following expenses are generally **not deductible**:

- Personal or private expenses.
- Private rent or mortgage payments.
- Domestic household expenses, unless an appropriate business proportion is claimed and supported.
- Personal utility bills.
- Drawings or remuneration paid to the owner of a sole trade.
- Personal social insurance contributions.
- Personal pension contributions (although separate tax relief may be available where applicable).

- Personal stationery.
- Personal telephone costs.
- Private postage.
- Client or customer entertainment and hospitality.
- Legal fees of a personal nature.
- Personal bank charges.
- Personal insurance, including life or household insurance.
- Capital improvements or extensions to business assets.
- Private motor vehicle expenses.
- Ordinary travel between home and a permanent place of work.
- Personal holidays.
- Everyday clothing that is not protective clothing or a uniform.
- Training undertaken to enter a new trade or profession.
- General provisions for future losses.
- Interest on personal loans.
- The cost of purchasing capital assets as a normal business expense.

Common expenses that are not deductible

The following are also not deductible:

- Fines and penalties.
- Client entertainment and hospitality.
- Personal meals, except where incurred during qualifying business travel.
- Personal medical expenses.
- Income tax paid.
- The owner's drawings.
- Capital expenditure, such as the purchase of buildings, vehicles or machinery. Relief may instead be available through capital allowances where permitted by law.

Mixed-use expenses

Where an expense has both a business and private element, for example, a mobile phone, internet service, motor vehicle or home office—only the portion that relates to business use may be claimed.

The business proportion must be reasonable and supported by appropriate records or evidence.

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Who needs to file?

You need to file a tax return if you are in receipt of income that is taxable in Gibraltar.

You DO need to file if you receive:	You do NOT need to file if you receive:
Employment income	Pension income and are aged 60 or over
Trade income	
Rental income	
Dividends	
Income from a trust or foundation	
Pension income and are aged under 60	

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How do I register for eGov?

If you have not yet registered you need to visit the eGov portal at https://portal.egov.gi/Registration/Register, select 'Personal Account' and follow the simple steps to completion.

A self-help video is available at https://portal.egov.gi/Content/Help-Support to assist you as necessary.

Alternatively, the team at the Help and Customer Service Hub at 323 Main Street is available should further assistance be needed.

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I’ve registered for eGov but am not sure how to use tax eServices?

If you’ve already registered and are a verified eGov user, you now need to register for tax eServices. You can do this by logging in with your eGov credentials and accessing the *“Register for Tax eServices”* within the menu of Online Tax Services.

Your Taxpayer Reference is required since this is how we will verify and link you to your existing tax record. This can be found in either your latest tax code or assessment we have sent you. You will need to wait for the verification process to be completed before you can start using the service.

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I used eGov last year to file my tax return, what do I need to do now?

You must complete a tax return every year if you are in receipt of taxable income.

If you previously used the eGov system, you can submit your return online again this year using the same account. Re-registration is not required.

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What do I do if I have forgotten my eGov login credentials?

Please contact our support team. You can do so via the online ‘Chat’ function on the eGov landing page, or in person at the Help and Customer Service Hub, 323 Main Street.

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Is the e-filing process different this year; what's changed?

We have listened to your feedback and have made some changes to make this easier and simpler for you.

Your tax return can now be filed on **mobile platforms**, e.g. smart phones and tablets.

You can download the **Gov.gi eServices** application from both the App Store or Google Play Store for either Apple or Android devices.

The mobile platform has the same functionality as the desktop version. Any documents that you need to submit supporting your income declaration and/or claim for allowances can be either uploaded as a file that you had previously saved on your mobile device or as a photo from your camera roll.

We have removed the need to trawl through the entire process responding negatively to questions that don't apply to you. The tax return is dynamic, building your form depending on your personal circumstances, the initial questions you answer, your existing information and whether you are making any changes to this. It is therefore possible to complete **both** the income declaration **and** claim for allowances in **only a few clicks**.

You will need to continue to upload documentation supporting any allowances not previously claimed (i.e. first child), those that vary year on year (e.g. mortgage interest) or a change in amount (i.e. increase of existing life insurance premium).

We have retained popular features such as the pre-population of your income direct from your employer's returns. This information should be available as from 1 September 2024 since it is obtained from your employer by 31 July 2024 and is made available once this is verified by the Income Tax Office. If your employment income is not showing when you log in to submit your tax return, your employer may not yet have submitted this information or there may be a discrepancy with your individual record as reported by your employer. If so, we suggest you liaise with your employer on this.

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How do I submit my tax return by email?

Our editable PDF tax return allows you to input your information directly. It also uses drop down menus, hyperlinks and check boxes to guide you through the process.

The tax return must be submitted by **email only.** Paper returns will not be accepted. Please do not place your tax return in any of the mailboxes located in our lobbies, as these submissions will not be processed and may be subject to sanctions.

You are not required to sign your tax return; however, you must include a copy of your photo identification with your submission. This may be either your ID card or passport.

To ensure compatibility with our systems, we recommend that all attachments are saved in PDF, JPEG, or PNG format.

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How do I submit a previous year's tax return?

If you need to submit a tax return for a previous year, please contact the Income Tax Office team by email at **paye.enquiries@gibraltar.gov.gi**. They will provide you with the relevant blank tax return forms upon request.

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I don’t have access to a computer what can I do?

We understand that not everyone has access to a personal computer or laptop. While the editable PDF form cannot be used on mobile devices, you can now submit your tax return via **Gov.gi** using a mobile phone or tablet.

If you need assistance, the team at the Help and Customer Service Hub, 323 Main Street, is available to support you.

Alternatively, you may visit our public counters at the Income Tax Office, where staff will assist you in completing your return. Counter opening hours are Monday to Friday, 9:00am to 1:00pm. Please ensure you bring all relevant information required to complete your submission.

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When is the latest I can submit my tax return?

The filing deadline is 30 November 2026.

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Can someone else file my tax return on my behalf?

If you require assistance with filing your tax return, you may use the "Represent or authorise another individual" eService to appoint a friend or relative to complete it on your behalf.

If your employer or a professional advisor is submitting your return for you, they must log in using a Corporate Account for Tax eServices.

These are available at https://portal.egov.gi/All-Services/Tax. Self-help videos guiding you through this process are available at https://portal.egov.gi/Content/Help-Support.

If you are submitting a tax return by email on behalf of another person, you must include an authority letter confirming that you have been authorised to act on their behalf.
You should also state your name and the capacity in which you are acting.

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What do I do if I need special assistance?

If you require special assistance or your circumstances prevent you from completing either an online submission or completing and submitting your tax return by email, please visit the Help and Customer Service Hub at 323 Main Street.

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