



Dear Taxpayer,

## **TAX RETURNS**

It's that time of year again.

As you get ready to submit your tax return **by not later than 30 November 2023**, we are providing some guidance on what needs to be done and how you can go about it.

Please read this carefully since it contains important information that will save time and make this process simpler.

We understand that you may not need or want to read through this entire leaflet. Please click on any of the areas listed in the index overleaf to go directly to the area(s) that interest you.

Feel free to share any of this information with friends, family and work colleagues. We appreciate your help in spreading the word.

You may have received this email in different email accounts. The reason for this is that we have sent this message to every email address both registered with us and used for registering for eGov. **It does not mean you need to submit more than one tax return. You only need to send in one.**

We hope you find this useful.

Kind regards

Commissioner of Income Tax



**Key areas in the leaflet**

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

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

A tax return comprises 2 parts.

The first part is the **income declaration**. This is where you tell us what income you have earned over the last tax year and from what. The last tax year is the period from 1 July 2022 to 30 June 2023.

The second part is the **claim for allowances**. This is where you confirm what allowances you are claiming for.

Whilst most allowances are available only on the Allowances Based System (ABS), some are also available under the Gross Income Based System (GIBS). As a taxpayer you can elect to be taxed under either system but, irrespective of your election, the Income Tax Office will assess you on the system that is most favourable to you. **This is why it is important to provide all the necessary information.**

**Not providing all the information to us prevents us from taxing you under the best alternative and is likely to result in you being overtaxed.**

If you are an **employee that is taxed under the PAYE system**, your tax return tells us the allowances you wish to claim in your tax code for the 2023/2024 tax year, i.e. in the year commencing from 1 July 2023 up to 30 June 2024.

If you are **registered as self-employed**, your tax return tells us what allowances you wish to claim in your assessment for the tax year 2022/2023, i.e. in the year from 1 July 2022 up to 30 June 2023.

Claiming these allowances does not automatically mean that they will be given to you. We need to check your eligibility and whether the correct supporting documentation has been provided.

Your eligibility to claim an allowance may be affected by whether you are tax resident in Gibraltar and whether your spouse or civil partner has opted to pay tax under the Gross Income Based System.

It is important to note that even if you have recently applied for a new tax code due to a change in your personal circumstances, or advised this office of such a change, **you still need to complete a claim for allowances as part of your tax return.**

Tax returns that are submitted without a claim for allowances will be deemed incomplete and may be subject to sanction, result in allowances being removed and you being overtaxed.

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## How do I submit my tax return?

There are two ways in which you can submit your tax return.

You can use online tax services at Gov.gi or our editable PDF.

Reminder emails and text messages are being sent out with the relevant links for this to be downloaded.

If you know any friend or family that has not received this communication, please feel free to share it with them. They can download the editable PDF tax return from our website's landing page at <https://www.gibraltar.gov.gi/income-tax-office>.

Please do not unnecessarily burden us with paper. **Submit your tax returns electronically and not in paper-form.** If you submit a paper form it will be disregarded and you may be subject to sanction for non-compliance.

We kindly also ask that you do not create unnecessary duplication for us by submitting both types of tax returns (i.e. eGov and via email).

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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.

<b>You DO need to file if you receive:</b>	<b>You do NOT need to file if you receive:</b>
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 need to submit a tax return annually whilst you are in receipt of income that is subject to tax.

If you used the eGov system last year then you should be able to readily submit your tax return on-line. You do not need to re-register.

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

If you do not remember your login credentials and are not able to file your eGov tax return you should contact our support team either through the online 'Chat' function on the eGov landing page or by speaking to a member of the team at the Help and Customer Service Hub at 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 2023 since it is obtained from your employer by 31 July 2023 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 will only be accepted if it is submitted by email. No paper return will be accepted.** Please do not 'drop' your tax return in the mailboxes in our lobbies; your tax return will be disregarded and sanctions may apply.

The form contains a link that will open an email with the address where to send your tax return already pre-populated for you. You will need to then attach **both** your completed tax return and any additional documentation requested. Once all documents are attached the email can be sent.

You **do not need to sign** the tax return but **you do need to accompany your submission with a copy of your photo ID**. Either your ID Card or passport can be used. This is required to assist us in verifying your identity for the purposes of your declaration. Your submission will be rejected if no photo ID is submitted.

In order to ensure compatibility with systems we recommend that all attachments are saved in either PDF, JPEG or PNG format.

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

**You will only be able to submit a current year's tax return using eGov or our editable PDF.**

If you need to submit a previous year's tax return, please contact the Income Tax Office's PAYE team by email on: [paye.enquiries@gibraltar.gov.gi](mailto:paye.enquiries@gibraltar.gov.gi). Blank copies of the tax returns requested will be sent to you.

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

We understand that many of you do not have personal computers or laptops.

Whilst the editable PDF cannot be deployed on mobile platforms you can now opt to submit your tax return through Gov.gi using your phone or tablet.

The team at the Help and Customer Service Hub at 323 Main Street is able to provide assistance with this.

Alternatively you can visit our public counters at the Income Tax Office where our team will assist you in completing this. Our counter hours are Monday to Friday between 9:00am and 1:00pm. Please bring all relevant information you will need to complete your return.

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## When is the latest I can submit my tax return?

The filing deadline is 30 November 2023.

If you are using the eService, we recommend that you submit as soon as possible in order to avoid possible delays closer to the deadline. Remember, if you are not a registered and verified user you will need to allow some time for this to be completed.

Similarly, our public counters may get very busy closer to the deadline.

Think smart, think EARLY!

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## Can someone else file my tax return on my behalf?

If you need assistance filing your tax return you can make use of the “*Represent or authorise another individual*” eService where you can appoint your friend or relative to do this for you. If your employer or professional advisor is filing your return on your behalf, they must log in and use 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 on behalf of someone else by email, an authority letter will need to be supplied showing that you have authorised that person do so on your behalf. You will also need to provide your name and in what capacity this is being done.

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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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