



Dear Taxpayer,

TAX RETURN

It's that time of year again.

As you get ready to submit your tax return **by not later than 30 November 2025**, 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

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

A tax return includes an **income declaration and claim for allowances**.

Income declaration

This is where you provide details of the income you earned over the past tax year (1 July 2024 to 30 June 2025) including the sources from which it was derived.

Claim for allowances and deductions

This is where you specify what allowances and deductions you are claiming.

The Allowance Based System (ABS) caters for the claim of allowances. However, some deductions are available under the Gross Income Based System (GIBS). As a taxpayer you can elect to be taxed under either system although the Income Tax Office will assess you on the system that is most favourable to you.

It is important that supporting information is provided to enable us to apply the most beneficial tax system.

Individuals taxed under the PAYE system

The tax return has provisions for claiming allowances or deductions on your tax code in respect of the 2025/2026 tax year (1 July 2025 to 30 June 2026). If a tax code has been changed recently before the completion of the tax return the **Claim for allowances part of your tax return must still be completed**.

Self-employed Individuals

The tax return has provisions for claiming allowances or deductions in your assessment for the tax year 2024/2025 (1 July 2024 to 30 June 2025).

The Income Tax Office will check if the allowances/deductions claimed are applicable based on eligibility and supporting documentation.

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How do I submit my tax return?

By sending the PDF tax return via email or using the online tax services at eGov

Tax returns must only be submitted electronically via email or eGov

Paper-forms will be disregarded and sanctions for non-compliance may apply.

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Who needs to file?

If you are in receipt of income that is taxable in Gibraltar, you must file a tax return

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

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How do I register for eGov?

Visit the eGov portal at <https://portal.egov.gi/Registration/Register>, select 'Personal Account' and follow the 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 Customer Care Hub at 323 Main Street is available should further assistance be required.

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

Log into your eGov account and access "*Register for Tax eServices*" within the menu of Online Tax Services.

Your Taxpayer Reference is required for verification and to link you to your existing tax record. This can be found on your tax code or tax assessment. You will be able to use the service once the verification process is completed.

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

Since your tax service registration is complete, you are ready to submit this year's tax return online. Alternatively, you can complete the PDF tax return and send it via email.

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

Contact the support team either through the online 'Chat' function on the eGov landing page or by speaking to a member of the team at the Customer Care Hub at 323 Main Street.

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How do I submit my tax return by email?

The PDF tax return is an editable form. It provides drop down menus, hyperlinks and check boxes to guide you through the process.

The tax return does not require a signature however **a copy of your photo ID or passport must be submitted together with the tax return.** This is required to assist us in verifying your identity for the purposes of your declaration. Submissions without photo ID will be rejected.

The tax return also includes an email link through which you must submit both your completed tax return, photo ID and any additional documentation.

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

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How do I submit previous years' tax returns?

Contact the Income Tax Office's team by email on:

paye.enquiries@gibraltar.gov.gi

selfemployed@gibraltar.gov.gi

or visit our public counters at 331 Main Street for assistance.

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

Visit our public counters at the Income Tax Office at 331 Main Street where our team will assist you in completing the PDF tax return. Our counter hours are Monday to Friday between 9:00am and 1:00pm. Please bring all relevant documentation.

Alternatively, the tax return can be submitted through eGov by using a mobile phone or tablet. The team at the Customer Care Hub at 323 Main Street is available should you require assistance. They will also be able to assist you completing and submitting the PDF tax return by email.

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When is the latest I can submit my tax return?

The filing deadline is 30 November 2025.

If you are using eGov, 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?

Yes, the PDF tax return may be filed on your behalf. A letter of authorisation is required. This letter must include full details of the person acting on your behalf and the capacity in which they are doing so.

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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 the PDF tax return by email, visit our public counters at the Income Tax Office at 331 Main Street where our team will assist you. Our counter hours are Monday to Friday between 9:00am and 1:00pm

Alternatively, visit the Customer Care Hub at 323 Main Street where the team will assist you in completing an online submission. They will also be able to assist you completing and submitting the PDF tax return by email.

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