



PLEASE COMPLETE THIS FORM IN BLOCK LETTERS

Full name:

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(Note: Your new place of residence must be outside of a **200km** radius of Gibraltar in order for your claim to be processed)

Signed:

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Leaving Gibraltar Permanently or Indefinitely (Claim for Final Assessments)

If you are leaving Gibraltar permanently or indefinitely you are entitled to claim for your assessments to be processed to date. To do so you are required to submit the following documentation to the Income Tax Office.

- Claim for Final Assessment form
- Part 1 of your P7A form
- Travel documentation as proof you are leaving the country

At the time of making your claim you must also ensure that all outstanding tax return forms and/or any other documents required for the purposes of making a claim for allowances have been submitted. Failure to do so could result in delays when processing your assessments.

Leaving Gibraltar permanently means that you are leaving the country or your usual place of residence, if living in Spain, to live in another country and will not return to live or work in Gibraltar. Leaving indefinitely means that you are leaving the country or your usual place of residence, if living in Spain, to live in another country for a period of time (at least one year) but may eventually return to live or work in Gibraltar after one year.

If your place of residence is within commuting distance from Gibraltar i.e. a 200km radius, your claim will **NOT** be accepted.

All final assessment claims will be processed after the end of the tax year (30th June). Any application received after the commencement of a new tax year, 1st July, will be processed after the end of that year (30th June)

Assessments that result in a refund will be posted to the overseas address provided, accompanied by the corresponding cheque(s) in Pound Sterling. Alternatively a request for a refund to be paid via bank transfer can be made. However any bank charges will be deducted from the refund. In order to receive any outstanding monies owed to you via a bank transfer please ensure a bank transfer form is submitted along with the claim for final assessment form.

Any payables received should be paid before the due date displayed on the assessment sheet, failure to do so will result in an additional amount equal to 10% of the tax due being added on to the initial amount by way of a surcharge.

All payments can be made via our online portal at <https://tax.egov.gi/>

**For further information, please e-mail the PAYE Section at:
paye.leavinggib@gibraltar.gov.gi**