



**TAX RETURN 2024**  
(for the tax year 1 July 2023 to 30 June 2024)

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_ Tax Identification Number: \_\_\_\_\_

**Important Notes**

You are required by law to make a return of your assessable income. This form must be duly completed and submitted together with any relevant documents, specifically requested within this form, via return email to [taxqi@gibraltar.gov.gi](mailto:taxqi@gibraltar.gov.gi)  
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.

**DEADLINE**

**This Tax Return, together with any tax due 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. Surcharges on late payments of tax will also apply.

**Calculation of tax payable for 2023/2024**

1 £  Tax liability for the year 2023/2024

£  *Less payments on account made during the year ended 30 June 2024*

£  Balance of tax due

**Payments on account for 2024/2025**

2 £  Estimated tax liability for year 2024/2025 *(this should be the same as the amount entered in box 1)*

£  Payment due by not later than 31 January 2025 *(this should be 50% of the amount entered in box 2)*

£  Payment due by not later than 30 June 2025 *(this should be 50% of the amount entered in box 2)*

If payment is received late a 10% surcharge will be charged. An additional 20% surcharge will be charged 90 days after the date of payment.



## SECTION 2 - INCOME RECEIVED OUTSIDE GIBRALTAR

Category 2 Individuals **may** elect to complete this section. All income that is received outside Gibraltar **must** be completed by all Qualifying Individuals.

Please give details of the source of the income and gross amounts received.

Employment/Director's Fees

£											.	0	0
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Trade, Business, Profession or Vocation

£											.	0	0
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Pensions

£											.	0	0
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Other

£											.	0	0
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## SECTION 3 - CERTIFICATE DETAILS

Enter the details of your qualifying certificate here.

	Certificate No.	Certificate Dates	
		From	To
High Net Worth Individual	<input type="text"/>	<input type="text"/>	<input type="text"/>
Category 2 Individual	<input type="text"/>	<input type="text"/>	<input type="text"/>
Qualifying Individual	<input type="text"/>	<input type="text"/>	<input type="text"/>

If there are any other individuals covered by your certificate please provide details as requested below together with a copy of a valid Identity card:

Full Name	Date of birth	Relationship
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

*If you need to record more than two individuals please submit their details on a separate sheet and attach it to this tax return.*

## DECLARATION

Full Name

I/C personal number or Passport No.

Date of Birth

Telephone No.

Residential Address

  

Mailing Address

  

E-mail Address

If you have a spouse/civil partner who is in receipt of income chargeable to tax in Gibraltar which is not covered by your certificate, please provide the information requested below:

Spouse/Civil Partner's Full Name

Date of Birth

Name of your representative in Gibraltar (if applicable)