

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 4087 of 12 June, 2014

LEGAL NOTICE NO. 99 OF 2014.

INCOME TAX ACT 2010

INCOME TAX (RETURNS) (AMENDMENT) NOTICE 2014

In exercise of the powers conferred on him by section 30 of the Income Tax Act 2010, and all other enabling powers, the Minister has made the following Notice—

Title and commencement.

1. This Notice may be cited as the Income Tax (Returns) (Amendment) Notice 2014 and comes into operation on 1 July 2014.

Amendment to Income Tax (Returns) Notice 2011.

2.(1) The Income Tax (Returns) Notice 2011 is amended in accordance with the provisions of this Notice.

(2) For form “IT1P” which appears under paragraph 2 substitute the following form—

“



H.M. GOVERNMENT OF GIBRALTAR
Ministry of Finance
Income Tax Office

Form IT1P

TAX RETURN 2014/2015

Important Notes

You are required by law to make a return of your assessable income. This form must be duly completed, signed, bundled together with any relevant documents specifically requested in this form and submitted to the Income Tax Office at St Jago's Stone Block, 331 Main Street, Gibraltar.

DEADLINE

This Tax Return must be received by not later than the 30th November 2014.

You will be charged a €30 penalty if your tax return is received late with further penalties accruing if the failure continues after this date.

This Tax return is split into 4 sections as follows:

Section 1

INCOME EARNED FOR THE YEAR ENDED 30th JUNE 2014

Section 2

ELECTION FOR ALLOWANCE BASED SYSTEM (ABS) OR GROSS INCOME BASED SYSTEM (GIBS)

Section 3

CLAIM FOR ALLOWANCES & DEDUCTIONS FOR THE YEAR COMMENCING 1st JULY 2014

Declaration

If you require any assistance in completing this form please contact this Office on Tel No 200 74924 or by email at page@gibraltar.gov.gi

F C Carreras
Comptroller of Income Tax
1st July 2014

SECTION 1 INCOME EARNED FOR THE YEAR ENDED 30 JUNE 2014 This Section is to be completed by <u>all</u> individuals.					
1 - Employment					
Enter your, and/or your spouse's, employer's name and the total <u>gross</u> amount earned. Fees, bonuses, commissions, tips etc. should also be included.					
	Self		Spouse		
Employer's Name	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>		
	-	0 0 0		-	0 0 0
Director's Fees	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>		
	-	0 0 0		-	0 0 0
Other	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>		
	-	0 0 0		-	0 0 0
2 - Benefits from Employment					
Include amounts paid by your, and/or your spouse's, employer in respect of private and personal expenses.					
	Self		Spouse		
	Amount	Tax paid by Employer	Amount	Tax paid by Employer	
Life insurance and/or Retirement Annuity Contracts	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Private medical insurance	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Accommodation	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Cars, vans and related benefits	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Other	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
3 - Trade, Business, Profession or Vocation					
This section must be completed by everyone who is in receipt of income from a trade, business, profession or vocation (including partners). Enter the nature of your trade, profession etc. and the business name and address. Enter your net profit/loss for the year ended 30 th June 2014.					
An Income and Expenditure Account for the year ended 30 June 2014 must be submitted.					
	Self		Spouse		
Nature of Business	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>		
Business name	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>		
Net Profit (or loss)	-	0 0 0		-	0 0 0
4 - Property Letting					
If you and/or your spouse receive rental income from property situated in Gibraltar, please enter the address of the property together with what percentage share you own.					
An Income & Expenditure account for the year ended 30 June 2014 must be submitted.					
Address(es) of Property	<input style="width: 100%;" type="text"/>		Rents received by?		% share of property
			Self	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/> %
			Spouse	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/> %
			Self & Spouse	<input style="width: 50px;" type="text"/>	
	Self		Spouse		
Net Rents received	-	0 0 0		-	0 0 0

5 - Pensions and Annuities

If you are in receipt of a pension from Gibraltar or from abroad please enter full details of pension/annuity received including by whom paid. If the pension is received from abroad please attach a copy of the yearly pension statement.

	Self	Spouse
Occupational Pension	<input type="text"/>	<input type="text"/>
	<input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/>
Annuity	<input type="text"/>	<input type="text"/>
	<input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/>
Other	<input type="text"/>	<input type="text"/>
	<input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/>

6 - Dividends & Trust Income

If you are in receipt of dividends or income from a trust, enter the name of the trust, company or other, from which you are receiving this income and the net amount received. If this income is received from abroad please attach a copy of the dividend/trust income schedule.

	Self	Spouse
Name	<input type="text"/>	<input type="text"/>
Net amount received	<input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/>

7 - Expenses in Employment

Enter details of any expenditure incurred by you and/or your spouse in performing the duties of your employment.

Nature of expenses claimed	Self	Spouse	Claimed By
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

8 - Other Income (Includes income received from outside Gibraltar)

Enter any other income received by you and/or your spouse that has not been entered elsewhere in this form. If you are non-resident, receive income from Gibraltar and wish to claim for allowances you must declare your income from all sources, including income which is not subject to tax chargeable in Gibraltar.

	Self	Spouse
Source	<input type="text"/>	<input type="text"/>
Gross	<input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/>
Tax Deducted	<input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/>

9 - Gift Aid

Enter details of any gift aid payments made during the year. This only applies to payments made to registered charities under

	Self	Spouse
Name of Charity	<input type="text"/>	<input type="text"/>
Amount Donated	<input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/>

SECTION 2

ELECTION FOR ALLOWANCES BASED SYSTEM ("ABS") OR GROSS INCOME BASED SYSTEM ("GIBS")

You may opt to pay tax either under the ABS or the GIBS. Please tick the relevant box.

In order to fully understand the conditions of your election, please ensure that you read the terms and conditions for the GIBS. These are available on the Gibraltar Government website at www.gibraltar.gov.gi/gibstax

(A.B.S.) <input type="checkbox"/> Self <input type="checkbox"/> (GIBS) <input type="checkbox"/> Allowance Based System Gross Income Based System	(A.B.S.) <input type="checkbox"/> Spouse <input type="checkbox"/> (GIBS) <input type="checkbox"/> Allowance Based System Gross Income Based System
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SECTION 3

CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2015

IF THERE IS ANY CHANGE DURING THE TAX YEAR ENDED 30 JUNE 2015 THAT AFFECTS YOUR ENTITLEMENT TO THE DEDUCTIONS AND ALLOWANCES CLAIMED HEREIN, YOU ARE ADVISED TO CONTACT THIS OFFICE IMMEDIATELY.

If you have opted to pay tax under the ABS you must complete Section 3.
If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your assessable income of your Mortgage Interest payments and Contributions made to an approved pension scheme up to a maximum of £1,000 each, in a year of assessment. You must enter the details in Sections 18 & or 23.

10 - Spouse Allowance

Enter your spouse's details if living with you or wholly maintained by you. If you are separated or divorced, please give details under Section 12

First Name	Maiden Name	Date of Birth	Date of Marriage

Claimed by (Please tick relevant box) **Self** **Spouse**

11 - Child Allowance

Enter the details required for any child you wish to claim. If over the age of 16 please provide proof of the College or University which is attending.

Surname	First Name	Date of Birth	Name of School, College or University	Income in own right

Claimed by (Please tick relevant box) **Self** **Spouse**

12 - Alimony and Maintenance

Give details of any payments you make under a court order, settlement, etc., to your spouse and/or your children if you are separated or divorced per annum.

Payment to spouse
 Name: Amount Paid: -

Payment to children

Name of Child	Date of Birth	Amount Paid	

13 - Nursery School Allowance

You may claim for this allowance if you have a child who is attending an independent nursery school in Gibraltar for the full school year.
A certificate of attendance from the nursery school must be submitted.

Name of child	Name of Nursery School

Claimed by (Please tick relevant box)

Self	Spouse
<input type="checkbox"/>	<input type="checkbox"/>

14 - Disabled Individual Allowance

If you maintain a child who is registered at the Department of Social Security as a disabled individual, and receive financial assistance from the Social Assistance Fund, you may claim for this allowance.

Full name	Date of Birth

Claimed by (Please tick relevant box)

Self	Spouse
<input type="checkbox"/>	<input type="checkbox"/>

15 - Dependent Relatives

Subject to certain conditions you may claim relief if you support or help support your widowed mother, your spouse's widowed mother or any other relative who is incapacitated by old age or infirmity. You can claim up to a maximum of ten dependants.

Full name	Date of Birth	Relationship to you or to your spouse	Annual income of relative	Particulars of other persons who also support relative

Claimed by (Please tick relevant box)

Self	Spouse
<input type="checkbox"/>	<input type="checkbox"/>

16 - Low Income Earners Allowance

To be completed only if estimated assessable income for the tax year (1st July 2014 to 30th June 2015) is £15,300 or less

	Self	Spouse
Employment Income (Gross)	£ <input type="text"/> - <input type="text"/> <input type="text"/>	£ <input type="text"/> - <input type="text"/> <input type="text"/>
Trade, Profession or Vocation	£ <input type="text"/> - <input type="text"/> <input type="text"/>	£ <input type="text"/> - <input type="text"/> <input type="text"/>
Any other profits or income	£ <input type="text"/> - <input type="text"/> <input type="text"/>	£ <input type="text"/> - <input type="text"/> <input type="text"/>
Total estimated assessable income	£ <input type="text"/> - <input type="text"/> <input type="text"/>	£ <input type="text"/> - <input type="text"/> <input type="text"/>

Please note that if you underestimate your assessable income there could be an under deduction of tax which will come to light when your assessment for the year 2014/15 is processed.

17 - Special Deduction for Senior Citizens

Men aged 65 or over and Women aged 60 or over (order rates of both below)					
Self	65	66	67	Spouse	60

18 - Tax Credit for persons 60 yrs or over

You may apply for a tax credit if you are in receipt of earned income and are 60 years or over.
If you are in receipt of income exceeding £2,000 per annum in respect of an occupational pension/annuity you are not entitled to the credit.

Please answer Yes or No to the following questions

	Self		Spouse	
Are you currently in receipt of an occupational pension/annuity in excess of £2,000 per annum?	Yes	No	Yes	No
Will you be receiving an occupational pension/annuity in the future?	Yes	No	Yes	No
Have you ever contributed towards any pension scheme or retirement annuity contract?	Yes	No	Yes	No
Has any employer, past or present, ever contributed towards any pension scheme or retirement annuity contract on your behalf?	Yes	No	Yes	No
Have you ever received or will receive a lump sum in lieu of a pension/annuity?	Yes	No	Yes	No

Please note that if you give incorrect information you will be personally liable to repay any tax credit that is allowed.

19 - Mortgage or Loan

If you and/or your spouse pay mortgage or loan interest in respect of a property that you occupy for residential purposes, you may claim an allowance in respect of the interest paid.
A certificate of mortgage/loan interest for the year ended 30 June 2014 must be submitted.

Address of Property Mortgaged: _____

Name of Lender: _____

Date of Purchase: _____

Purchase Price: _____

Amount of Loan Advanced: _____

Interest Paid in year: _____

Capital Paid in year: _____

Claimed by (Please tick relevant box): Self Spouse Joint

20 - Employment Insurance

Indicate the type of contribution payable for the year by ticking the appropriate box. Details of self-employed or voluntary contributions should be recorded in the social insurance contributions schedule. If you have not yet received this form, please contact the Income Tax Contributions section on Tel. No. 200 52737.
All persons paying self-employed or voluntary contributions, should record weekly payments in the Social Insurance Contributions Schedule.

	Contributor	Employee	Self-employed	Voluntary	Married Women
Please tick as appropriate.	Self				
	Spouse				

21 - Health Insurance

If you pay towards an approved insurance policy, scheme, society or fund for the purposes of providing health insurance, you may claim this allowance. Any changes must be supported by documentary evidence.
Any changes to a claim for health insurance must be supported with documentary evidence.

	Name of Insurance Provider	Date of Policy	Member/Policy No.	Monthly Premium	Annual Premium
Contributor	Self				
	Spouse				

22 - Life Insurance											
<p>You may claim for premiums paid by you or your spouse to insure your own or your spouse's life. The allowable contributions will exceed 7% of the capital sum assured if you are married (the total allowable premiums assured, in excess of your total income, "Personal use" insurance paid under "Policy Holder" and "Contra-life").</p>											
Name of Life Insurance Company	Policy No.	Policy Holder	On Whose Life	Date of Policy	Date of Final Premium	Capital Sum Payable at Death	Premium Payable	Frequency of Payment	Advance claimed by self, spouse or joint	OFFICE USE ONLY	
23 - Non-vested Annuity Contract and Pension Residual Scheme											
Name of Retirement Annuity Contract or Pension Residual Scheme	Policy No.	Date of Policy	Date of Final Premium	Total Premium Payable	Premium Payable by Taxpayer	Premium Payable by Spouse if applicable	Frequency of Payment	Single Pension Due this Amount			
Self											
Spouse											
24 - Occupational Pension Schemes											
Name of Occupational Pension Scheme	Policy No.	Date of Policy	Premium Payable	Frequency of Payment							
Self											
Spouse											

2014-2015
 In accordance with the 2014 provisions of the Life Insurance (Retirement Annuity Contracts) and Pension (Residual Scheme) Regulations, the total allowable contributions will be 7% of the capital sum assured if you are married (the total allowable premiums assured, in excess of your total income, "Personal use" insurance paid under "Policy Holder" and "Contra-life").

PLEASE TO COMPLETE WITH THE APPROPRIATE FORMS TO BE COMPLETED
ALLOWANCE FOR THE YEAR

DECLARATION

SELF

Full Name <input style="width: 95%;" type="text"/>	I/C No. or Passport No. <input style="width: 95%;" type="text"/>
<small>Please tick the box applicable to you</small>	
<input type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Widowed <input type="checkbox"/> Divorced <input type="checkbox"/> Separated	
Address <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/>	Date of birth <input style="width: 95%;" type="text"/>
Email <input style="width: 95%;" type="text"/>	Telephone No. <input style="width: 95%;" type="text"/>
I DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON THIS FORM ARE CORRECT AND COMPLETE.	
Signature: _____	Date: _____

SPOUSE

(TO BE COMPLETED IF IN RECEIPT OF INCOME)

Full Name <input style="width: 95%;" type="text"/>	I/C No. or Passport No. <input style="width: 95%;" type="text"/>
Email <input style="width: 95%;" type="text"/>	Date of birth <input style="width: 95%;" type="text"/>
I DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON THIS FORM ARE CORRECT AND COMPLETE.	
Signature: _____	Date: _____

If you make the return as Executor, Trustee, Receiver etc., state in what capacity and for whom made.

Name of person you have signed for: <input style="width: 95%;" type="text"/>	Capacity: <input style="width: 95%;" type="text"/>
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(3) For form "IT15" which appears under paragraph 2 substitute the following form—

 <p>Ministry of Finance Income Tax Office</p>	<p>TAX RETURN 2014 (for the tax year 1 July 2013 to 30 June 2014)</p>										
Form IT15											
<p>Important Notes</p> <p>You are required by law to make a return of your assessable income. This form must be duly completed, signed, bundled together with any relevant documents specifically requested within this form and submitted to the Income Tax Office at St. Jago's Stone Block, 331 Main Street, Gibraltar. Accounts must be prepared to 30 June 2014 to coincide with the tax year. If you require any assistance in completing this form please contact our Offices on Tel. No. 200 74574 or by e-mail at selfemployed@gibraltar.gov.gi</p> <p>The 2013/2014 tax calculator can be found on the Gibraltar Government website www.gibraltar.gov.gi/taxation</p> <p style="text-align: center; border: 1px solid red; background-color: red; color: white; padding: 2px;">This tax return must be received by not later than the 30th November 2014.</p> <p style="text-align: center;">You will be charged a £50 penalty if your tax return is received late with further penalties accruing if the failure continues.</p>											
<p>Calculation of tax payable for 2013/2014</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; border: 1px solid black; text-align: center;">£</td> <td style="border: 1px solid black; text-align: center;">Tax payable</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">£</td> <td style="border: 1px solid black; text-align: center;">Less any tax deducted at source (PAYE, dividend tax, subcontractors)</td> </tr> <tr> <td style="background-color: #e0ffe0; border: 1px solid black; text-align: center;">1 £</td> <td style="border: 1px solid black; text-align: center;">Total tax payable for 2013/14</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">£</td> <td style="border: 1px solid black; text-align: center;">Less payments on account made during the year ended 30 June 2014</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">£</td> <td style="border: 1px solid black; text-align: center;">Balance of tax due (Important - Payment must be attached when submitting this return.)</td> </tr> </table>		£	Tax payable	£	Less any tax deducted at source (PAYE, dividend tax, subcontractors)	1 £	Total tax payable for 2013/14	£	Less payments on account made during the year ended 30 June 2014	£	Balance of tax due (Important - Payment must be attached when submitting this return.)
£	Tax payable										
£	Less any tax deducted at source (PAYE, dividend tax, subcontractors)										
1 £	Total tax payable for 2013/14										
£	Less payments on account made during the year ended 30 June 2014										
£	Balance of tax due (Important - Payment must be attached when submitting this return.)										
<p>Payments on account for 2014/2015</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; background-color: #e0ffe0; border: 1px solid black; text-align: center;">2 £</td> <td style="border: 1px solid black; text-align: center;">Estimated tax liability for year 2014/2015 (this should be the same as the amount entered in box 1)</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">£</td> <td style="border: 1px solid black; text-align: center;">Payment due by not later than 31 January 2015 (this should be 50% of the amount entered in box 2)</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">£</td> <td style="border: 1px solid black; text-align: center;">Payment due by not later than 30 June 2015 (this should be 50% of the amount entered in box 2)</td> </tr> </table> <p>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.</p>		2 £	Estimated tax liability for year 2014/2015 (this should be the same as the amount entered in box 1)	£	Payment due by not later than 31 January 2015 (this should be 50% of the amount entered in box 2)	£	Payment due by not later than 30 June 2015 (this should be 50% of the amount entered in box 2)				
2 £	Estimated tax liability for year 2014/2015 (this should be the same as the amount entered in box 1)										
£	Payment due by not later than 31 January 2015 (this should be 50% of the amount entered in box 2)										
£	Payment due by not later than 30 June 2015 (this should be 50% of the amount entered in box 2)										
<p>F. C. Camero Commissioner of Income Tax 1 July 2014</p>											

SECTION 1
INCOME & OUTGOINGS FOR THE YEAR ENDED 30 JUNE 2014

Trade, Business, Profession or Vocation

This section must be completed by everyone who is in receipt of income from a trade, business, profession or vocation (including part-timers). Enter the nature of your trade, profession etc. and the business name and address. Enter your net profits/loss for the year ended 30th June 2014. For a new business, enter the date you commenced trading.
An Income and Expenditure Account for the year ended 30 June 2014 must be submitted.

Nature of Business <input type="text"/>	Business name (if any) <input type="text"/>
If you commenced trading during the year ended 30 June 2014 please state date of commencement: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Address <input type="text"/> <input type="text"/> <input type="text"/>
Net Profit (or Loss) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	

Property Letting

Rents received from property situated in Gibraltar.
If you own the property together with other persons please state what percentage share you own.
An Income & Expenditure account for the year ended 30 June 2014 must be submitted.

Address(es) of Property <input type="text"/> <input type="text"/> <input type="text"/>	What is your percentage share of the property? Please tick relevant box: 100% <input type="checkbox"/> 50% <input type="checkbox"/> If "Other" please insert percentage owned Other <input type="text"/>
Net Rents received by you <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	

Dividends & Trust Income

If you are in receipt of dividends or income from a trust, enter the name of the trust, company or other, from which you are receiving this income and the net amount received.
If this income is received from abroad please attach a copy of the dividend/trust income schedule.

Name <input type="text"/>
Net amount received <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>
Name <input type="text"/>
Net amount received <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>

Employment

If you are also in receipt of income from employment or directorship please include your details here. Fees, bonuses, commissions, tips etc. should also be included.
Enter employer's name and gross amounts received.

Employment	<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	00
Director's Fees	<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	00
Other	<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	00

Benefits from Employment

Benefits paid by your employer in respect of your private and personal expenses.
Enter the total amount received or the total 'cash equivalent' amount.

Life Insurance and/or Retirement	
Annuity Contracts	Cars, vans and related benefits
£ <input type="text"/>	£ <input type="text"/>
Private medical insurance	Other
£ <input type="text"/>	£ <input type="text"/>
Accommodation	
£ <input type="text"/>	

Expenses in Employment

Enter details of any expenditure incurred by you in performing the duties of your employment.

Nature of expenses claimed	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	00
<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	00
<input type="text"/>	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	00

Pensions and Annuities

If you are in receipt of a pension from Gibraltar or from abroad please enter the details of the payer(s) and gross amounts received.
If the pension is received from abroad please attach a copy of the yearly pension statement.

Occupational Pension	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	00
Annuity	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	00
Other	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	00

Child Allowance

Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2013 and was in full-time education until 30 June 2014 please state name of school, college or university. Please provide proof from the college or university he/she is attending.

Surname	First Name	Date of Birth	Name of School, College or University	Income in own right

Claimed by (Please tick relevant box) Self Spouse

Nursery School Allowance

You may claim for this allowance if you have a child who is attending an independent nursery school in Gibraltar for the full school year.
A certificate of attendance from the nursery school must be submitted.

Name of child	Name of Nursery School

Claimed by (Please tick relevant box) Self Spouse

Alimony and Maintenance

Give details of any payments you make under a court order, settlement, etc., to your spouse and/or your children if you are separated or divorced.

Payment to spouse	Name:	Amount Paid:

Payment to children	Name of Child	Date of Birth	Amount Paid

Disabled Individual Allowance

If you maintain a child who is registered at the Department of Social Security as a disabled individual, and receives financial assistance from the Social Assistance Fund, you may claim for this allowance.

Full name	Date of Birth

Claimed by (Please tick relevant box) Self Spouse

Dependant Relatives

Subject to certain conditions you may claim relief if you support or help support your widowed mother, your spouse's widowed mother or any other relative who is incapacitated by old age or infirmity. You can claim up to a maximum of two dependants.

Full name	Date of Birth	Relationship to you or to your spouse	Annual income of relative	Particulars of other persons who also support relative

Claimed by (Please tick relevant box) Self Spouse

Mortgage or Loan

If you and/or your spouse pay mortgage or loan interest in respect of a property that you occupy for residential purposes you may claim an allowance in respect of the interest paid.

A certificate of mortgage/loan interest for the year ended 30 June 2014 must be submitted.

Address of Property Mortgaged		Amount of Loan Advanced	
Name of Lender		Interest Paid in year	
Date of Purchase		Capital Paid in year	
Purchase Price			

Claimed by (Please tick relevant box) Self Spouse Joint

Health Insurance

If you pay towards an approved insurance policy, scheme, society or fund for the purpose of providing health insurance, you may claim this allowance. Any changes must be supported by documentary evidence.

Proof of June 2014 payment must be submitted

Contributor	Name of Insurance Provider	Date of Policy	Member or Policy No.	Premium Payable per Month	Total Premium Payable per Annum
Self					

Employment Insurance

Indicate the type of contribution paid by you by ticking the appropriate box. If you pay self-employed or voluntary contributions you are required to record your weekly/monthly payments on the Social Insurance Contributions Schedule.

If you require any assistance on matters relating to Employment Insurance please contact our Contributions Section on Tel. No. 2052737.

<input type="checkbox"/> Self-Employed	<input type="checkbox"/> Voluntary	<input type="checkbox"/> Employee
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Life Insurance										
You may claim for premiums paid by you or your spouse to insure your own or your spouse's life. The allowable premiums must not exceed 7% of the capital sum assured at death or must the total allowable premiums exceed one seventh of your total income. Please enter self, spouse or joint under 'Policy Holder' and 'On whose Life'...										
Name of Life Insurance Company	Policy No.	Policy Holder	On Whose Life	Date of Policy	Date of Final Premium	Capital Sum Payable at Death	Premium Payable	Frequency of Payment	Allowance claimed by self, spouse or joint	OFFICE USE ONLY
Retirement Annuity Contract and Personal Pension Scheme										
Name of Retirement Annuity Contract or Personal Pension Scheme	Policy No.	Date of Policy	Date of Final Premium	Total Premium Payable	Premium Payable by Taxpayer	Premium Payable by Employer (if applicable)	Frequency of Payment	Single Premium		
								Deb Paid	Amount	
Occupational Pension Scheme										
Name of Occupational Pension Scheme	Policy No.	Date of Policy	Premium Payable	Frequency of Payment	IMPORTANT					
					Evidence of the June 2014 payment of the Life Insurance, Retirement Annuity Contracts and/or Pension Schemes must be submitted. You must also submit documentary evidence of any widows that may have taken place during the tax year ended 30 June 2014.					
FAILURE TO COMPLY WITH THE ABOVE MAY RESULT IN THE CORRECT ALLOWANCE/RELIEF NOT BEING GIVEN.										

Tax Credit for persons aged 60 years or over

You may apply for a tax credit if you are in receipt of earned income and are 60 years or over. If you are in receipt of income exceeding £2,000 per annum in respect of an occupational pension/annuity you are not entitled to this allowance.

Please answer Yes or No to the following questions. YES/NO If Yes please give details

Are you currently in receipt of an occupational pension/annuity in excess of £2,000 per annum?		
Will you be receiving an occupational pension/annuity in the future?		
Have you ever contributed towards any pension scheme or retirement annuity contract?		
Has any employer, past or present, ever contributed towards any pension scheme or retirement annuity contract on your behalf?		
Have you ever received or will receive a lump sum in lieu of a pension/annuity?		

Please note that if you give incorrect information you will be personally liable to repay any tax credit that is allowed.

DECLARATION

Full Name	IC or Passport No.
<input type="text"/>	<input type="text"/>
Please tick the box applicable to you	
<input type="checkbox"/> Married	<input type="checkbox"/> Single
<input type="checkbox"/> Widowed	<input type="checkbox"/> Divorced
<input type="checkbox"/> Separated	
Address	Date of Birth
<input type="text"/>	<input type="text"/>
E-mail Address	Telephone No.
<input type="text"/>	<input type="text"/>
I DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON THIS FORM ARE CORRECT AND COMPLETE.	
Signature:	Date:
<input type="text"/>	<input type="text"/>
If you make the return as Executor, Trustee, Receiver etc., state in what capacity and for whom made.	
Name of person you have signed for	Capacity
<input type="text"/>	<input type="text"/>

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Dated 12th June, 2014.

FR PICARDO,
Chief Minister,
Minister responsible for public finance.

