# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4212 of 12 November, 2015

### LEGAL NOTICE NO. 202 OF 2015.

### **INCOME TAX ACT 2010**

#### **INCOME TAX (RETURNS) (AMENDMENT No. 2) NOTICE 2015**

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

#### Title and commencement.

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1. This Notice may be cited as the Income Tax (Returns) (Amendment No.2) Notice 2015 and comes into operation on the date of publication.

#### 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 forms "ITT", "ITT-A", "ITT-B" and "ITT-C" which appear under paragraph 2 substitute the following forms-

ist Tax Return	office	Return I
TION 1 - General in	formation	
lame of trust		
axpayer Reference	Y	ear of assessment
TION 2 - Details of I	trustees	
this trust has more in supporting sche	e than 3 trustees then please dules. The date of birth (DOB ntial or registered address sh	ere appropriate, for <u>each</u> trustee. If provide this additional information i) or Date of incorporation (DOI) as ould be provided for individuals or
rustee 1 - PRINCIP	AL ACTING TRUSTEE	
	pal Acting Trustee are treated representing the actions of a	all the trustees.
OR (DOI		aformed .
		eference
ddress (Residentia	I / Registered) we of this trustee	
Address (Residentia	I / Registered) we of this trustee	ssional trustee
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DOB / DOI Address (Residentia Please select the typ Professional trustee Trustee 2 Hame DOB / DOI	I / Registered) be of this trustee Non-profe	ssional trustee

Name	
DOB / DOI	Taxpayer reference
Address (Residential / R	egistered)
Non-professional trustee	
TION 3 - Details of bene	eficlaries
	details requested below, where appropriate, for each st has more than 5 beneficiaries then please provide this
additional information	in a supplement to this return. The residential / registered
address & date of birt companies respectively	th / incorporation date should be provided for individuals / y.
Beneficiary 1	Resident Non-Resident
Name	
DOB / DOI	Taxpayer reference
Address (Residential / R	enistered
Address (Nestdential / N	egiatereal
Beneficiary 2	Resident Non-Resident
	Resident Non-Resident
	Resident Non-Resident
lame	Taxpayer reference
Seneficiary 2 Name DOB / DOI Address (Residential / R	Taxpayer reference
Vame DOB / DOI	Taxpayer reference
Name DOB / DOI	Taxpayer reference
Vame DOB / DOI Address (Residential / R Geneficiary 3	Taxpayer reference egistered)
lame DOB / DOI Address (Residential / R	Taxpayer reference egistered)

Beneficiary 4	Resident Non-Reside	int
Name		
DOB / DOI	Taxpayer reference	
in .		
Address (Residential	/ Registered)	
Beneficiary 5	Resident Non-Reside	nt
Name		
DOB / DOI	Taxpayer reference	
Address (Residential	/Registered)	
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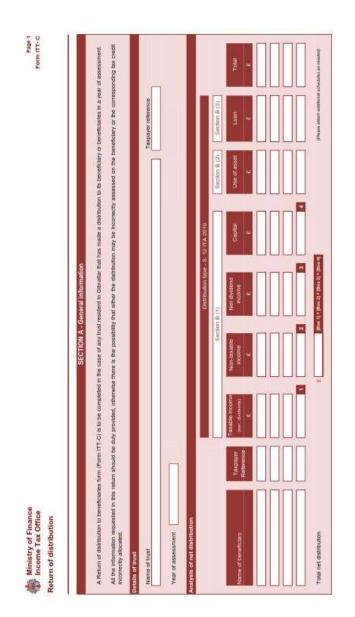
	WARNING
the trust's income may re	ion in this return or the concealment of any part of esult in a penalty being incurred in accordance with sections 65 or 66 of the Income Tax Act 2010
declare that the information est of my knowledge and beli ignature	contained in this tax return is correct and complete to the f.
photocopy of a signature is not acc	eptable
ame of declarant	

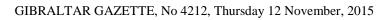
### Ministry of Finance Income Tax Office

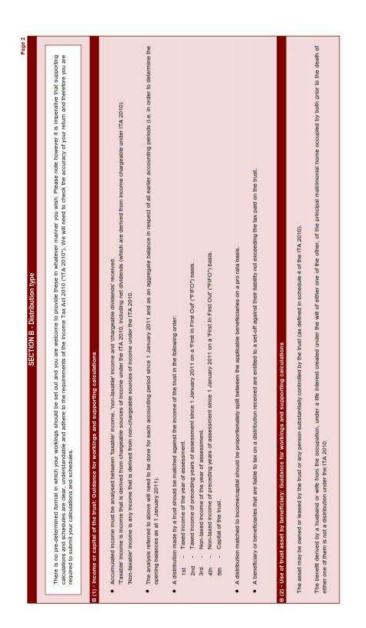
#### Return ITT- B

### Professional Trustee - Declaration of compliance & completeness

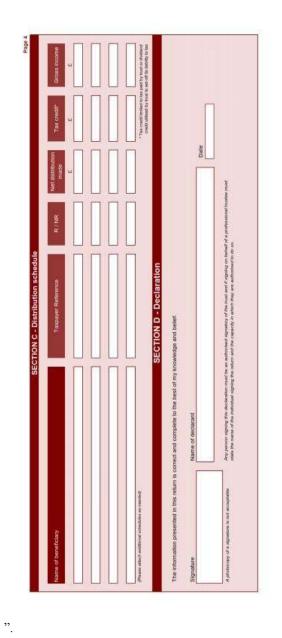
_				
2	S.28(4) of the ITA 2010 does no who is a professional trustee, as trust or its beneficiaries t	defined therein, fro	m filing a r	eturn if neither the
1	S.28(5) & S.28(6) of the ITA 2010 has no liability to tax under the IT to tax under the ITA 2010, to ma by not later than 30 Nove	A 2010, or has ber ke an annual decla	eficiaries ti ration whic	hat have no liability h should be made
Ne	declare that, to the best of our kr	nowledge and belie	f:	
2	that we have filed a return for all t are obliged to file a return by virt having beneficiaries liable to tax u	ue of having a liab	ility to tax	
7 +				
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1254

Dated 12th November, 2015.

F R PICARDO QC, Minister with responsibility for the economy and finance.

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