

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 4368 of 25 May, 2017

LEGAL NOTICE NO. 100 OF 2017.

INCOME TAX ACT 2010

INCOME TAX (RETURNS) (AMENDMENT NO. 2) NOTICE 2017

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 No. 2) Notice 2017 and comes into operation on 1 July 2017.

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 “IT1 C” which appears in Paragraph 2, substitute the following form—

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Income Tax Office
HM Government of Gibraltar

Form IT1 C

TAX RETURN 2017
(for the tax year 1 July 2016 to 30 June 2017)

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 within this form and submitted to the Income Tax Office at St Jago's Stone Block, 331 Main Street, Gibraltar. If you require any assistance in completing this form please contact our Offices on Tel. No. 200 74874 or by e-mail at selfemployed@gibraltar.gov.gi

DEADLINE

This Tax Return, together with any tax due must be received by no later than the 30 November 2017.

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 2016/2017

1	£ <input type="text"/>	Tax liability for the year 2016/17
	£ <input type="text"/>	Less payments on account made during the year ended 30 June 2017
	£ <input type="text"/>	Balance of tax due <i>(Important - Payment must be attached when submitting this return)</i>

Payments on account for 2017/2018

2	£ <input type="text"/>	Estimated tax liability for year 2017/2018 <i>(this should be the same as the amount entered in box 1)</i>
	£ <input type="text"/>	Payment due by not later than 31 January 2018 <i>(this should be 50% of the amount entered in box 2)</i>
	£ <input type="text"/>	Payment due by not later than 30 June 2018 <i>(this should be 50% of the amount entered in box 2)</i>

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.

Commissioner of Income Tax
1 July 2017

DECLARATION

Full Name	I/D personal number or Passport No.
<input type="text"/>	<input type="text"/>
Date of Birth	Telephone No.
<input type="text"/>	<input type="text"/>
Residential Address	
<input type="text"/>	
Mailing Address	
<input type="text"/>	
E-mail Address	
<input type="text"/>	
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
<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"/>
Name of your representative in Gibraltar (if applicable)	
<input type="text"/>	

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Dated 25th May, 2017.

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