INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

Subsidiary 2011/075

Subsidiary Legislation made under s. 30.

INCOME TAX (RETURNS) NOTICE 2011

(LN. 2011/075)

Commencement **2.6.2011**

Amending enactments	Relevant current provisions	Commencement date
LN. 2014/099 2015/099 2015/202 2017/060 2016/110 2016/117 2017/100	Form IT1P Forms IT1P, IT1S Forms ITT, ITT-A, ITT-B, ITT-C Form CT1 Form IT1P Form ITT-A Form IT1C	1.7.2014 1.7.2015 12.11.2015 1.6.2016 1.7.2016 1.7.2016 1.7.2016

In accordance with the provisions of section 30 of the Income Tax Act, I have issued the following notice—

Title.

1. This notice may be cited as the Income Tax (Returns) Notice 2011.

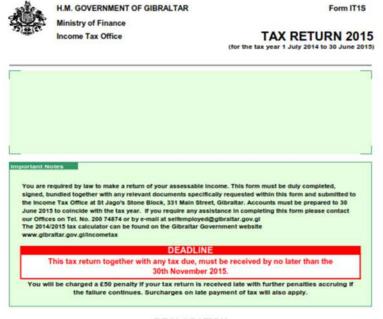
Forms specified for returns made in accordance with section 28 of the Income Tax Act (Taxpayers other than companies to make returns).

2. The forms specified for the making of returns in accordance with section 28 of the Income Tax Act are as follows:

Subsidiary 2011/075

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date



DECLARATION

Full Name	I/C or Passport No.
Please tick the box applicable to you	1
Married Civil partner Single	Wildowed Divorced Separated
Mailing Address (if different from above)	Date of Birth
E-mail Address	Telephone No.
DECLARE THAT TO THE BEST OF MY KNOWLEDGE AI ARE CORRECT AND COMPLETE.	ND BELIEF THE PARTICULARS GIVEN ON THIS FORM
Signature:	Date:
f you make the return as Executor, Trustee, Receiver e	tc., state in what capacity and for whom made.
Name of person you have signed for	Capacity

F C Carreras Commissioner of Income Tax

This version is out of date

Subsidiary 2011/075

SECTION 1

INCOME & OUTGOINGS FOR THE YEAR ENDED 30 JUNE 2015

	receipt of income from a trade, business, profession or vocation profession etc. and the business name and address. Enter your
	a new business, enter the date you commenced trading.
An Income and Expenditure Account for the ye	ear ended 30 June 2015 must be submitted.
Nature of Business	Business name (if any)
· · · · · · · · · · · · · · · · · · ·	Address
If you commenced trading during the year ended 30 June 2015 please state	
date of commencement:	
d c m m y y	
Net profit or (loss) as per accounts attac	ched E . 0 0
perty Letting	
Rents received from property situated in Gibrattar. If you own the property together with other persons ple	eace state what perpentane share you num
An income & Expenditure account for the year	
Address(es) of Property	What is your percentage share of the property?
	Please ICR relevant Jos. 100%
	50%
	F Other please mand Other
Net rents received t	by you £ . 0 0
	t, enter the name of the trust, company or other, from which you
If this income is received from abroad please attach a Please specify whether the income received is from di	copy of the dividend/trust income schedule.
If this income is received from abroad please attach a Please specify whether the income received is from di	copy of the dividend/frust income schedule. vidend(s) or trust(s).
If this income is received from abroad please attach a Please specify whether the income received is from di Name	copy of the dividend/trust income schedule.
are receiving this income and the net amount received if this income is received from abroad please attach a Please specify whether the income received is from di Name Net amount received Name	copy of the dividend/frust income schedule. vidend(s) or trust(s).
If this income is received from abroad please attach a Please specify whether the income received is from di Name Net amount received	copy of the dividend/frust income schedule. vidend(s) or trust(s).
If this income is received from abroad please attach a Please specify whether the income received is from di Name Net amount received	copy of the dividend/frust income schedule. vidend(s) or trust(s).
If this income is received from abroad please attach a Please specify whether the income received is from di Name Net amount received Name Net amount received	copy of the dividend/trust income schedule. Nidend(s) or trust(s). Dividend Trust
If this income is received from abroad please attach a Please specify whether the income received is from di Name Net amount received Name Net amount received Net amount received	copy of the dividend/trust income schedule. Nidend(s) or trust(s). Dividend Trust
If this income is received from abroad please attach a Please specify whether the income received is from di Name Net amount received Name Net amount received Silons and Annutties	copy of the dividend/trust income schedule. Nidend(s) or trust(s). Dividend Trust Dividend Trust
If this income is received from abroad please attach a Please specify whether the income received is from di Name Net amount received Name Net amount received I o o I o o I o o I o o o	copy of the dividend/hust income schedule. Vidend(s) or trust(s). Dividend Trust
If this income is received from abroad please attach a Please specify whether the income received is from di Name Net amount received Net amount received It is a possible to the properties of the properties	copy of the dividend/hust income schedule. Vidend(s) or trust(s). Dividend Trust
If this income is received from abroad please attach a Please specify whether the income received is from di Name Net amount received Name Net amount received Sections and Annuittes	copy of the dividend/hust income schedule. Vidend(s) or trust(s). Dividend Trust
If this income is received from abroad please attach a Please specify whether the income received is from di Name Net amount received Name Net amount received If you are in received amounts received if you are in received.	copy of the dividend/hust income schedule. Vidend(s) or trust(s). Dividend Trust
If this income is received from abroad please attach a Please specify whether the income received is from di Name Net amount received Name Net amount received I o o Name Net amount received I o o I	copy of the dividend/hust income schedule. Vidend(s) or trust(s). Dividend Trust

Subsidiary 2011/075

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

SECTION 1 cont'd

	been entered elsewhere in this form. If you are non-resident, llowances you must declare your income from all sources,
including income which is not subject to tax chargeab Give full details of the source of this income.	le in Gibraitar.
Source	
Gross	Tax Deducted . 0 0
Ald	
Enter details of any gift aid payments made during the	
This only applies to payments made to registered cha	wines under the Gift Aid Scheme.
Name of Charity	Amount Donated
	0 0 .
Q.	ECTION 2
EMPLOYMENT INCOME, BENEFITS &	EXPENSES FOR THE YEAR ENDED 30 JUNE 201
section is only to be completed if you are	e also in receipt of income taxed under the PAYE sys
occurred in Start to be completed in you as	o and an income income income income income income
ployment	
	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	
Employment	ε
	. 00
	E . 0 0
Director's Fees	£
Director's Fees	
Director's Fees Other	£
Director's Fees Other settls from Employment	
Director's Fees Other lefits from Employment Benetits paid by your employer in respect of your priv	E
Other Other Metits from Employment Benetits paid by your employer in respect of your privalent the total cash equilibrium to the total cash equilibrium to the contract of the total cash equilibrium to the contract of the total cash equilibrium to the contract of the	E - 0 0
Director's Fees Other Jeffts from Employment Benetits paid by your employer in respect of your prive Enter the total amount received or the total 'cash equilibrium control of the insurances and/or Retirement Annuity Contracts	inte and personal expenses. Invatent amount. Cars, vans and related benefits
Director's Fees Other Benetits from Employment Benetits paid by your employer in respect of your prive Enter the total amount received or the total 'cash equilibrium control of the total 'cash equilibrium contr	rate and personal expenses.
Director's Fees Other Metits from Employment Benetits paid by your employer in respect of your prive Einter the total amount received or the total 'cash equilibrium control of the insurances and/or Retirement Annuity Contracts	inte and personal expenses. Invatent amount. Cars, vans and related benefits
Director's Fees Other Intellits from Employment Benefits paid by your employer in respect of your privilenter the total amount received or the total 'cash equilibrium control of the insurances and/or Retirement Annuity Contracts	ate and personal expenses.
Director's Fees Other Benefits from Employment Benefits paid by your employer in respect of your prive Enter the total amount received or the total 'cash equilibria' to the insurances and/or Retirement Annuty Contracts	ate and personal expenses.
Director's Fees Other Benefits from Employment Benefits paid by your employer in respect of your prive Enter the total amount received or the total 'cash equilibrium of the contracts of the contract o	ate and personal expenses.
Director's Fees Other Defits from Employment Benetits paid by your employer in respect of your prive Enter the total amount received or the total 'cash equilibrial' contracts Enter the total amount received or the total 'cash equilibrial' contracts Private medical insurance Accommodation	Tate and personal expenses. Invalent amount. Cars, vans and related benefits. Chec (please specify). E. (company)
Director's Fees Other Defits from Employment Benetits paid by your employer in respect of your privilenter the total mount received or the total 'cash equilibrium to the total 'cash e	Tate and personal expenses. Invalent amount. Cars, vans and related benefits. Chec (please specify). E. (company)
Director's Fees Other Intellist from Employment Benetits paid by your employer in respect of your prive Enter the total amount received or the total 'cash equilibrium to the insurances and/or Retirement Annuity Contracts	Tate and personal expenses. Invalent amount. Cars, vans and related benefits. Chec (please specify). E. (company)

This version is out of date

Subsidiary 2011/075

SECTION 3 ELECTION FOR ALLOWANCES BASED SYSTEM ("ABS") OR GROSS INCOME BASED SYSTEM ("GIBS")

Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the	Gibratar Govern	m American	ns and o		
Gross Income Based System (GIBS) It your spouse/cIvIII partner opted to pay tax under the Jess Income Based system? IMPORTANT If you have opted to pay tax under the ABS you must complete Section 4. If you have opted to pay tax under the GIBS and you wish this office, at assessment time, to compare with the two systems is more beneficial to you please complete Section 4. If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your assertinceme from the following: Mortgage interest relief. Contributions made to an approved pension scheme. Premiums paid towards a private health insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 Date of Marriage/Course/CivIII partner Allowance Enter your spouse's/dvil partner's details if aving with you or wholly maintained by you. Claimed by (Please tick relevant box) Self Spouse/CivIII partner Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is attending. Name of Schoot, Cellege Income to our page of the page of t	3			condition	ns for the Gil
IMPORTANT IMPORTANT If you have opted to pay tax under the ABS you must complete Section 4. If you have opted to pay tax under the GIBS and you wish this office, at assessment time, to compare with the two systems is more beneficial to you please complete Section 4. If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your asserting the two systems is more beneficial to you please complete Section 4. If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your asserting the still benefit from a deduction from your asserting the still benefit from a deduction from your asserting the still benefit from a deduction from your asserting the still benefit from a deduction from your asserting the still benefit from a deduction from your asserting the still benefit from a deduction from your asserting the still benefit from a deduction from your asserting the still benefit from a deduction from your asserting the still benefit from a deduction from your asserting the still form and the still from a deduction from your asserting the still from a provide the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2016 SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2016 First Name Maiden Name Date of Birth Date of Marriage/C partnership Date of Marriage/C partnership Allowance Enter the details required for any child you wish to claim, if the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from it college or university he/she is attending. Name of School, College Incomplete the field fi					
Provided to pay tax under the ABS you must complete Section 4. If you have opted to pay tax under the ABS you must complete Section 4. If you have opted to pay tax under the GIBS and you wish this office, at assessment time, to compare withe two systems is more beneficial to you please complete Section 4. If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your assendance from the following: Mortgage interest relief. Contributions made to an approved pension scheme. Premiums paid towards a private health insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 Buse/CIvil partner Allowance Enter your spouse's civil partner's details if aving with you or wholly maintained by you. Claimed by (Please tick relevant box) Self Spouse/Civil partner Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from it college or university he/she is attending.		stem	1		
If you have opted to pay tax under the ABS you must complete Section 4. If you have opted to pay tax under the GIBS and you wish this office, at assessment time, to compare with the two systems is more beneficial to you please complete Section 4. If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your asserticeme from the following: Mortgage interest relief. Contributions made to an approved pension scheme. Premiums paid towards a private health insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 Duse/Civil partner Allowance Enter your spouse's/dvil partner's details if aving with you or wholly maintained by you. Claimed by (Please tick relevant box) Seif Spouse/Civil partner Gallowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from it college or university he/she is attending. Claimed Size Manne Size Manne Claim Size Manne of School, College					
If you have opted to pay tax under the ABS you must complete Section 4. If you have opted to pay tax under the GIBS and you wish this office, at assessment time, to compare withe two systems is more beneficial to you please complete Section 4. If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your asserting the following: Mortgage interest relief. Contributions made to an approved pension scheme. Premiums paid towards a private health insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 Pure Your spouse's/civil partner's details if living with you or wholly maintained by you. First Name Maiden Name Date of Birth Date of Marriage/C partner's living with you or wholly maintained by You. Claimed by (Please tick relevant box) Self Spouse/Civil partner Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from it college or university he/she is attending. First Name First Name First Name First Name of School, College Income to college or university he/she is attending.		Yes	-		No
If you have opted to pay tax under the ABS you must complete Section 4. If you have opted to pay tax under the GIBS and you wish this office, at assessment time, to compare with the two systems is more beneficial to you please complete Section 4. If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your assertancement from the following: Mortgage interest retilef. Contributions made to an approved pension scheme. Premiums paid towards a private health insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 use/Civil partner Allowance Enter your spouse's/civil partner's details if living with you or wholly maintained by you. Date of Marriage/C partnership Claimed by (Please tick relevant box) Self Spouse/Civil partner d Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university, Please provide proof from it college or university hershe is attending.	raccour.			L	
If you have opted to pay tax under the GIBS and you wish this office, at assessment time, to compare with the two systems is more beneficial to you please complete Section 4. If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your assertanceme from the following: Mortgage inderest retilef. Contributions made to an approved pension scheme. Premiums paid towards a private health insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 Buse/Civil partner Allowance Enter your spouse's/dvil partner's details if living with you or wholly maintained by you. Date of Marriage/Civil partner's details if living with you or wholly maintained by you. Claimed by (Please tick relevant box) Self Spouse/Civil partner Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is altending. First Name First Name Pale of Field Name of School, College Insurance Insura					
If you have opted to pay tax under the GIBS and you wish this office, at assessment time, to compare whe two systems is more beneficial to you please complete Section 4. If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your assertanceme from the following: Mortgage interest retilef. Contributions made to an approved pension scheme. Premiums paid towards a private health insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2014 Use/Civil partner Allowance Enter your spouse's/dvil partner's details if living with you or wholly maintained by you. Date of Marriage/C partnership Claimed by (Please tick relevant box) Self Spouse/Civil partner Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is altending. Claimed to the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is altending.	pay tax under the				
If you have opted to pay tax under the GIBS, you can still benefit from a deduction from your assertincome from the following: Mortgage interest retief. Contributions made to an approved pension scheme. Premiums paid towards a private health insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 Purse/Civil partner Allowance Enter your spouse's/civil partner's details if living with you or wholly maintained by you. Date of Marriage/C partnership Claimed by (Please tick relevant box) Self Spouse/Civil partner d Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university, Please provide proof from it college or university he/she is attending.		sment tim	t time, t	to comp	pare which
Income from the following: Mortgage interest reitler. Contributions made to an approved pension scheme. Premiums paid sowards a private health insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2014 use/Civil partner Allowance Enter your spouse's/civil partner's details if living with you or wholly maintained by you. First Name Maiden Name Date of Birth Date of Marriage/C partnership Claimed by (Please tick relevant box) Self Spouse/Civil partner d Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is attending.	ore beneficial to				
Income from the following: Mortgage interest reiter. Contributions made to an approved pension scheme. Premiums paid towards a private health insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 Date of Marriage Course of California (Course) Enter your spouse's civil partner's details if living with you or wholly maintained by you. Pirst Name Maiden Name Date of Birth Date of Marriage Course of Marriage Course of California (Course) Claimed by (Please tick relevant box) Self Spouse/Civil partner Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university heiste is attending.				2009/200	
Mortgage interest relief. Contributions made to an approved pension scheme. Premiums paid towards a private health insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 Duse/Civil partner Allowance Enter your spouse's/civil partner's details if living with you or wholly maintained by you. First Name Maiden Name Date of Birth Date of Marriage/C partnership Claimed by (Please tick relevant box) Self Spouse/Civil partner Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from it college or university he/she is attending.		- Guction	MON IFO	an you	assessabl
Premiums paid towards a private health Insurance. If you wish to claim for any of the above, please complete the relevant sections. SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 Duse/Civil partner Allowance Enter your spouse's/dvil partner's details if living with you or wholly maintained by you. Date of Marriage/C partnership Privat Name Maiden Name Date of Birth partnership Claimed by (Please tick relevant box) Self Spouse/Civil partner Inter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is attending.					
SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 Date of Marriage/C partner Allowance Enter your spouse's/dvill partner's details if living with you or wholly maintained by you. Date of Marriage/C partnership Claimed by (Picase tick relevant box) Self Spouse/Civil partner d Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 picase state name of school, college or university. Picase provide proof from the college or university he/she is attending. Summer State of School, College Name of School, College Name of School, College Name of School, College Summer State of School, College Name of School, College Summer School, College Name of School, College	e to an approve				
SECTION 4 CLAIM FOR ALLOWANCES FOR THE YEAR 1 JULY 2014 TO 30 JUNE 2019 Date of Marriage/C partner Allowance Enter your spouse's/chill partner's details if living with you or wholly maintained by you. Date of Marriage/C partnership Claimed by (Please tick relevant box) Self Spouse/Chill partner Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from it college or university he/she is attending.	wards a private				
Enter your spouse's civil partner's details if living with you or wholly maintained by you. Enter your spouse's civil partner's details if living with you or wholly maintained by you. Date of Marriage/C partnership Claimed by (Please tick relevant box) Self Spouse/Civil partner Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university heiste is attending.	or any of the abo				
Enter your spouse's civil partner's details if living with you or wholly maintained by you. Enter your spouse's civil partner's details if living with you or wholly maintained by you. Date of Marriage/C partnership Claimed by (Please tick relevant box) Self Spouse/Civil partner Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university heiste is attending.					
First Name Maiden Name Date of Birth partnership Claimed by (Please tick relevant box) Self Spouse/Civil partner Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is attending.	/il partner's details	L			
First Name Maiden Name Date of Birth partnership Claimed by (Please tick relevant box) Self Spouse/Civil partner Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is attending.			Date	of Man	riage/Civil
Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is attending. Summary First Name of School, College	Ma			partne	rship
Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is attending. Summer Delay of Figure Name of School, College Name of Sc					
Id Allowance Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is attending. Summary First Name of School, College		Co.	Concern	-100-0	_
Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is attending. Delay of Fight Name of School, College Name of School, College	ick relevant box				
Enter the details required for any child you wish to claim. If the child was 16 years or over on 1 July 2014 and was time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university he/she is attending. Delay of Fight Name of School, College Name of School, College					
time education until 30 June 2015 please state name of school, college or university. Please provide proof from the college or university heiste is attending. College Coll					
college or university he/she is attending. Date of Bible Name of School, College					
		Please pr	se provid	de proof	from the
		ol Colle	offede		
				Income	In own righ
	First Nan				
	First Nan				
	First Nan				
	First Nan				
	First Nan				
	First Nan				
Claimed by (Please tick relevant box) Self Spouse/Civil	First Nan				

Subsidiary 2011/075

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

SECTION 4 cont'd

full school year. A certificate of attendance	ance if you have a c				nt nursery :	school in Gib	raltar for t
Name of c	hild		N	ame of No	ursery Sch	nool	
Claimed by (Please tick re	elevant box)		Self		200	partner	
nony and Maintenance							
Give details of any payment children if you are separated					spouse/civ	Il partner an	d/or your
Payment to spouse/ctvli partner	Name:			Amount F	Paid:		
	Nam	e of Child		Date	of Birth	Amo	unt Pald
Payment to children							
abled Individual Allowar If you maintain a child who i financial assistance from the	s registered at the D						receives
if you maintain a child who i financial assistance from the F	s registered at the D Social Assistance i		ay claim for		Date of	Birth	receives
if you maintain a child who i financial assistance from the	s registered at the D Social Assistance i				Date of		receives
if you maintain a child who i financial assistance from the F	s registered at the D to Social Assistance I full name elevant box)	rund, you ma	Self	upport you	Date of Spp	Birth ouse/Civil partner	
if you maintain a child who i financial assistance from the property of the control of the child Claimed by (Please Bick re- pendant Relatives Subject to certain conditions spouse's civil partner's wido	s registered at the D to Social Assistance I full name elevant box)	rund, you ma	Self Self bridge s	upport you	Date of Spp r widowed is yold age of	Birth souse/CivE partner mother, your r infemily. Yo Particular	ou can cla
if you maintain a child who intrancial assistance from the francial assistance from the particular particul	s registered at the D to Social Assistance I full name blevant box) syou may claim relie wed mother or any coendants.	of if you suppositive relative:	Self Self bridge s	upport you pacitated b	Date of Spp r widowed is yold age of	Birth souse/CivE partner mother, your r infemily. Yo Particular	ou can cla

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

Subsidiary 2011/075

If you pay towar	ds an app	roved insurance p	policy, scheme, r	society or fund fo	the purpos	es of pro	viding hea	alth:
		this allowance. A		t be supported b	y document	ary evider	nce.	
Proof of June	2015 pa	yment must be	submitted.					
Contributor		e of Insurance Provider	Date of Police	Member or Policy No.	Premium per M	DESCRIPTION OF		Premium per Annum
Self								
tgage or Loar	n							
	No.							
		se/civil partner pa					ty that yo	о оссиру
		you may claim a						
A certificate o	f mortga	ige/loan Interes	t for the year	ended 30 June	2015 must	t be sub	mitted.	
Address of Pr	operty							
Mortgage								
				p				
Name of Le	nder			Amount of	Contract of the Contract of th			
Date of Purc	hase			Advance Interest Paid				
Purchase P	rice			Capital Paid	in year			
				1				
Claimed by (I	Please to	k relevant box)	Self	Spou			1000	
Camillaca my (
			Evett	partr			Joint	
			Set				Joint	
			Seit				Joint	
lal Insurance			Self				Joint	
	a of contril			partr	ier	F amelian	72 F23771	intany
Indicate the type		bution paid by you	by ticking the a	partr	you pay se		ed or volu	
Indicate the type contributions you Schedule.	u are requ	bution paid by you lired to record you	s by ticking the a	partr	you pay sel	urance C	ed or valu	ins
indicate the type contributions you Schedule. If you require an	u are requ ny assistan	bution paid by you wired to record you nice on matters rel	by toking the au weekly/months	partr	you pay sel	urance C	ed or valu	ins
indicate the type contributions you Schedule. If you require an	u are requ ny assistan	bution paid by you lired to record you	by toking the au weekly/months	partr	you pay sel	urance C	ed or valu	ins
Indicate the type contributions yo Schedule. If you require an No. 20052737; (u are requ ny assistan email: sic	bution paid by you wired to record you nice on matters rel	i by ticking the a ir weekly/trionthi lating to Social in altar.gov.gl	partr	you pay sel e Social Ins	Contribut	ed or volu ontributio	ins
indicate the type contributions you Schedule. If you require an	u are requ ny assistan email: sic	bution paid by you wired to record you nice on matters rel	by toking the au weekly/months	partr	you pay sel e Social Ins	urance C	ed or volu ontributio	ins
Indicate the type contributions yo Schedule. If you require an No. 20052737; (u are requ ny assistan email: sic	bution paid by you wired to record you nice on matters rel	i by ticking the a ir weekly/trionthi lating to Social in altar.gov.gl	partr	you pay sel e Social Ins	Contribut	ed or volu ontributio	ins
Indicate the type contributions yo Schedule. If you require an No. 20052737; (u are requ ny assistan email: sic	bution paid by you wired to record you nice on matters rel	i by ticking the a ir weekly/trionthi lating to Social in altar.gov.gl	partr	you pay sel e Social Ins	Contribut	ed or volu ontributio	ins
Indicate the type contributions yo Schedule. If you require an No. 20052737; (u are requ ny assistan email: sic	bution paid by you wired to record you nice on matters rel	i by ticking the a ir weekly/trionthi lating to Social in altar.gov.gl	partr	you pay sel e Social Ins	Contribut	ed or volu ontributio	ins
Indicate the type contributions yo Schedule. If you require an No. 20052737; (u are requ ny assistan email: sic	bution paid by you wired to record you nice on matters rel	i by ticking the a ir weekly/trionthi lating to Social in altar.gov.gl	partr	you pay sel e Social Ins	Contribut	ed or volu ontributio	ins
indicate the type contributions yo Schedule. If you require an No. 20052737; « Self-Emp	u are requ ny assistan email: sio	bution paid by you wired to record you nice on matters rel	i by ticking the a if weeklylmonthi lating to Social in Voluntary	partr	you pay sel e Social Ins	Contribut	ed or volu ontributio	ins
indicate the type contributions you Schedule. If you require an No. 20052737; (Self-Emp	u are requiry assistantemail: sicological	button paid by you irred to record you need on matters ret ontributions@other	is by ticking the air weekly/months in the same in the	partreppropriate box. It	you pay sele Bodal Ins	Contributi	ed or volutionaribution	ins
indicate the type contributions yo Schedule. If you require ar No. 20052737; Self-Emp Credit for per You may apply	u are requiry assistar email: sio sloyed	button paid by you irred to record you nee on matters re- contributions@gibr	is by ticking the a in weeklylmonthia ating to Social in Voluntary Voluntary	partr ppropriate box. If y payments on the surrance please	you pay seller Social instruction of the Soc	Contribution of the contri	ed or volu contributions Sections	ins on Tel.
indicate the type contributions yo Schedule. If you require ar No. 20052737; Self-Emp Credit for per You may apply	u are requiry assistar email: sio lioyed rsons ag	button paid by you ired to record you nee on matters rei ontributions@gibr eed 60 years or or credit if you are score exceeding	is by ticking the a in weeklylmonthia ating to Social in Voluntary Voluntary	partr ppropriate box. If y payments on the surrance please	you pay seller Social instruction of the Soc	Contribution of the contri	ed or volu contributions Sections	ins on Tel.
indicate the type contributions yo Schedule. If you require an No. 20052737; (Self-Emp Credit for per You may apply If you are in re are not entitled	u are requiry assistant email: sic	button paid by you ined to record you con matters ret ontributions@gibr led 60 years or coredit if you are scome exceeding lowance.	by ticking the a or weekly/month/ lating to Social in Voluntary Voluntary over	partr ppropriate box. If y payments on the surrance please	you pay sele Social instruction of an occur	mployee	ed or volutionaributions Sections Sections	ion on Tel.
indicate the type contributions yo Schedule. If you require an No. 20052737; Self-Emp Credit for per Credit for per you are in re are not entitled Please answer	u are requiry assistant email: sio sioyed stored against the sioyed are sons against the sioyed at t	button paid by you inted to record you need on matters ret ontributions@gibries or or credit if you are scored linear or or credit if you are scored linear or	is by ticking the a in weekly/months alting to Social in altar-pov.gl. Voluntary Voluntary over In receipt of ex. g. £2,000 per an g. questions	partress of the partress of th	you pay seller Social instruction of the Soc	mployee	ed or volu contributions Sections	ion on Tel.
indicate the type contributions yo schedule. If you require an No. 20052737; Self-Emp Credit for per You may apply if you are in rear not entitled prease answer Are you currents.	u are requiry assistantemail: siciloyed recons ag r for a tax celipt of ir d to this a r Yes or h y in receip	button paid by you ined to record you con matters ret ontributions@gibr led 60 years or coredit if you are scome exceeding lowance.	is by ticking the a in weekly/months alting to Social in altar-pov.gl. Voluntary Voluntary over In receipt of ex. g. £2,000 per an g. questions	partress of the partress of th	you pay sele Social instruction of an occur	mployee	ed or volutionaributions Sections Sections	ion on Tel.
indicate the type contributions yo Schedule. If you require ar No. 20052737; 4 Self-Emp Credit for per You may apply If you are in re are not entitled Please answer Are you current £2,000 per ann.	u are requiry assistant my assistant properties of the same of the same of the same of the	button paid by you inted to record you need on matters ret ontributions@gibries or or credit if you are scored linear or or credit if you are scored linear or	by ticking the a revestightmenth is alter gov all alter gov all voluntary voluntary over in receipt of ea g £2,000 per ar g questions nal pension/anno	partress of the second of the	you pay sele Social instruction of an occur	mployee	ed or volutionaributions Sections Sections	ion on Tel.
indicate the type contributions yo Schedule. If you require an No. 20052737; a Self-Emp Credit for per You may apply if you are in reare not entitled are not entitled Please answer Are you current £2,000 per ann. Will you be rece	u are requiry assistantemail: sicological	button paid by you ined to record you con matters ret ontributions@gibr ed 60 years or credit if you are come exceeding litowance.	i by ticking the a ir weekly/month/ lating to Social in altar-gov.gi Voluntary over in receipt of ex- g £2,000 per ar- g questions nal persion/annulty in the	partress of the success of the succe	you pay sele Social instruction of an occur	mployee	ed or volutionaributions Sections Sections	ion on Tel.
indicate the type contributions yo schedule. If you require an No. 20052737; the Self-Emp Credit for per You may apply if you are in reare not entitled Please answer Are you current £2,000 per annu Will you be received annuity contract annuity	or are required assistant and a second and a second and a second assistant and a second assistant and a second a second and a second an	button paid by you ined to record you con matters ret ontributions@gibr ed 60 years or condit if you are come exceeding lilowance. Yo to to the followin of or an occupational pension of the open concupational pension of the open construction of the occupational pension of the open contribution of the occupational pension of the occupation of the occupational pension occupation occu	by ticking the a revestiplimenth is alter gov gl Voluntary Voluntary over In receipt of ea g £2,000 per ar g questions and pension/annutly in the ision scheme or	partrement	you pay sele Social instruction of an occur	mployee	ed or volutionaributions Sections Sections	ion on Tel.
indicate the type contributions yo Schedule. If you require an No. 20052737; (Seif-Emp You may apply if you are in reare not entitled Please answer Aze you current Aze you current and you be rece Have you ever cannuity contrad. Has any employ empl	u are requiry assistantemail: sio sioyed rsons ag r for a tax celipt of ir d to this a r Yes or f by in receip um? siving an o constributer r rer, past o	button paid by you ined to record you con matters ret ontributions@gibr led 60 years or coredit if you are scome exceeding llowance.	is by ticking the air weekly/month/ lating to Social in altar povigit Voluntary Voluntary over In receipt of ea gi E2,000 per air gi questions and pension/annuity in the islon scheme or	partrement	you pay sele Social instruction of an occur	mployee	ed or volutionaributions Sections Sections	ion on Tel.

Subsidiary 2011/075

This version is out of date

				SEC	SECTION 4 cont'd	cont'd				
Life Insurance										
You may claim for premiums paid by you or your spousabibili partner to insure your own or your spouse biblid partner or your spouse your or your spouse or the rest, spouse biblid partner or your floring Hidder and "Chility Hidder" and "Chil	y you or your spou	sectoril partner to in income. Please ent	sure your own or self, spouled	or your spouse over partner or)	skivili partner's life aint under "Policy?	. The allowable tolder and "On	premium must not e whose Life*	xosed 7% of the c	apital sum assured at	death nor must the total
Name of Life Insurance Company	Policy No.	Policy Holder	On Whose Life	Date of Policy	Date of Final Premium	Capital Sum Payable at Death	Capital Sum Payatie at Premium Payatie Death	Frequency of Payment	Allowance claimed by self, spouse/civil partner or pint	OFFICE USE ONLY
Retirement Annuity Contract and Personal Pension Scheme	and Personal Per	n sion Scheme								
Name of Retirement Annuity			Date of Ein	-	Dennison Daimble		Premium Payable	-	Sing	Single Premium
Contract or Personal Pension Scheme	Policy No.	Date of Policy	Premium	Payable			by Employer (if applicable)	Payment Payment	Date Paid	Amount
Occupational Pension Scheme										
Name of Occupational Pension								SWI .	MPORTANT	
Scheme	Policy No.	Date of Policy		m Payable	Premium Payable Frequency of payment		e of the June 2015 p Schemes must be s	demitted You mu	Evidence of the June 2015 payment of the Life insurances, Retrement Annuity Contracts in Pension Schemes must be suffered or your task also asked documentary evidence of any presence and most house states of decelution this task asked outsing order. It was 2018.	Evidence of the June 2015 payment of the Life insurances, Reterents Annuty Contracts andors and payment Schemes matter the submitted by command and about discoverintary evidence of any perions are not been been described along the survivors of the survivors o
						1000	IN THE COURSE STATE OF THE COURSE	in Dame aread in	a sak year erzed oo o	FR 6013
							FALURE TO CO	ALLOWANCE/RE	FALLINE TO COMPLY WITH THE ABOVE MAY RESULT IN THE CORRECT ALLOWANCE/RELIEF NOT BEING GIVEN.	T IN THE CORRECT IEN.

This version is out of date

Subsidiary 2011/075

	Gibraltar Government website www.gibraltar.gov.gi/incometax
	Calculation of tax payable for 2014/2015
ε	Tax payable
ε	Less any tax deducted at source (PAYE, dividend, trust, subcontractors)
£	Total tax payable for 2014/15
£	Less payments on account made during the year ended 30 June 2015
E	Balance of tax due
Payments on acc	IMPORTANT - Balance due must be attached when submitting this return sount for 2015/2016
ε	Estimated tax liability for year 2013/2016 (this should be the same as the amount entered in box 1)
ε	Payment due by not later than 31 January 2016 (this should be 50% of the amount enter in box 2)
	Payment due by not later than 30 June 2016 (this should be 50% of the amount entered

INCOME TAX (RETURNS) NOTICE 2011

Subsidiary 2011/075

This version is out of date

Income Tax Office	Form IT1 C
HM Government of G	TAX RETURN 2017 (for the tax year 1 July 2016 to 30 June 2017)
signed, bundled together with to the Income Tax Office at S	ake a return of your assessable income. This form must be duly completed, h any relevant documents specifically requested within this form and submitted t Jago's Stone Block, 331 Main Street, Gibraltar. If you require any assistance in contact our Offices on Tel. No. 200 74874 or by e-mail at gi
	DEADLINE
This Tax Return,	together with any tax due must be received by no later than the 30 November 2017.
	penalty if your tax return is received late with further penalties accruing if ontinues.Surcharges on late payments of tax will also apply.
Calculation of tax payable for 2	016/2017
1 £	Tax liability for the year 2016/17
£	Less payments on account made during the year ended 30 June 2017
£	Balance of tax due (Important - Payment must be attached when submitting this return)
Payments on account for 2017/	2018
2 £	Estimated tax liability for year 2017/2018 (this should be the same as the amount entered in box 1)
£	Payment due by not later than 31 January 2018 (this should be 50% of the amount entered in box 2)
£	Payment due by not later than 30 June 2018 (this should be 50% of the amount entered in box 2)
If payment is received late charged 90 days after the c	a 10% surcharge will be charged. An additional 20% surcharge will be date of payment.

Commissioner of Income Tax 1 July 2017

This version is out of date

Subsidiary 2011/075

SECTION 1 - INCOME ACCRUED IN, DERIVED FROM OR RECEIVED IN GIBRALTAR

This section must be completed by all Qualifying (High Net Worth) Individuals & Qualifying (Category 2) ndividuals. All income that is accrued in, derived from or received in Gibraltar must be entered here. Please give details of the source of the income and gross amounts received. INCOME COVERED BY CERTIFICATE Employment/Director's Fees Trade, Business, Profession or Vocation Dividend/Trust income Tick as applicable: Dividend/Trust income received from a Gibraltar Dividend/Trust income received from a Non registered company Gibraltar registered company INCOME NOT COVERED BY CERTIFICATE Employment/Director's Fees Trade, Business, Profession or Vocation Dividend/Trust income Tick as applicable: Dividend/Trust income received from a Gibraltar Dividend/Trust income received from a Non registered company Gibraltar registered company

> PROPERTY LETTINGS (property situated in Gibraltar)

Please provide deeds of property/properties together with profit and loss accounts for the year

ended 30 June 2017

INCOME TAX (RETURNS) NOTICE 2011

Subsidiary 2011/075

This version is out of date

SECTION 2 - INCOME RECEIVED OUTSIDE GIBRALTAR

Employment/Director's Fees	E . 0 0
Trade, Business, Profession or Vocation	
Pensions	ε
rensions	E . 0 0
Property Lettings	E
Dividends	
Other	E
(E . 0 0

		Certificate D	Nessi
0 57 1 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Certificate No.	From	To
Qualifying (High Net Worth) Individual			
Qualifying (Category 2) Individual			
Qualifying Individual			
			atout habour
If there are any other individuals covered together with a copy of a valid I/D card:	by your certificate please pro	ovide details as reque	sted below
Full Name	Date of birth	Relationship	
(A)	Date of birth	Relationship	
(A)	Date of birth	Relationship	
(A)	Date of birth	Relationship	
(A)	Date of birth	Relationship	

This version is out of date

Subsidiary 2011/075

DECLARATION

	± 000 000 000
Date of Birth	Telephone No.
Residential Address	
Mailing Address	
E-mail Address	
E-mail Address	
	who is in receipt of income chargeable to tax in Gibraltar which is not
If you have a spouse/civil partner v	who is in receipt of income chargeable to tax in Gibraltar which is not provide the information requested below:
If you have a spouse/civil partner v covered by your certificate, please	
If you have a spouse/civil partner v	provide the information requested below:
If you have a spouse/civil partner v covered by your certificate, please	provide the information requested below:
If you have a spouse/civil partner v covered by your certificate, please Spouse/Civil Partner's Full Name	provide the information requested below: Date of Birth
If you have a spouse/civil partner v covered by your certificate, please Spouse/Civil Partner's Full Name	Date of Birth OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON
If you have a spouse/civil partner v covered by your certificate, please Spouse/Civil Partner's Full Name I DECLARE THAT TO THE BEST THIS FORM ARE CORRECT AND	Date of Birth OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON DECEMBER 1.
If you have a spouse/civil partner v covered by your certificate, please Spouse/Civil Partner's Full Name	Date of Birth OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON
If you have a spouse/civil partner v covered by your certificate, please Spouse/Civil Partner's Full Name I DECLARE THAT TO THE BEST THIS FORM ARE CORRECT AND	Date of Birth OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON DECEMBER 1.

INCOME TAX (RETURNS) NOTICE 2011

Subsidiary 2011/075

This version is out of date



Form IT1P

TAX RETURN 2016/2017

to the Income Toy Office at Ct. Jame's Ctana Di-		
to the Income Tax Office at St. Jago's Stone Blo	DEADLINE	
	ed no later than the 30th November 2016	
You will be charged a £50 penalty if your tax return		ng if the failure
continu	ues after this date.	
DEC	LARATION	
I DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELI	EF THE PARTICULARS GIVEN ON THIS FORM ARE CORR	ECT AND COMPLE
	SELF	
Full Name:	I/C No.	
Address:		
	Tel No:	
Email:	Date of birth dd	nm yyyy
	Date of birth dd Date:	nim yyyy
Signature:		тт уууу
Signature:	Date:	нт уууу
Signature: SPOUSE (TO BE COMPLETE	Date:	пт уууу
	Date: COIVIL PARTNER D IF IN RECEIPT OF INCOME) I/C No.	mm yyyy

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

Subsidiary 2011/075

Employment				
	nuse's/nivil nartner's	s employer's name and the	total gross amount ea	rned Fees horsess
commissions, tips etc. shou			total gross arroant oa	rinosi. Tunos, tronicosis,
		Self	Spouse	/Civil partner
Employer's Name				
	2		2	
Director's Fees				
	2		£	
Other			7	
	£		£	
Benefits from Employment	200		7	
Include amounts paid by ye	our, and/oir your spo	use's/civil partner's employe	CONTRACTOR OF THE PROPERTY OF	
	1020000000	Self		/Civil partner
Life Insurances and/or	Amount	Tax paid by Employer	Amount	Tax paid by Employer
Retirement Annuity Contracts			-	
Private medical insurance	E	E	E	I E
Accommodation	E	E .	E	E.
Gars, vans and related benefits	2	3	E .	
Other	0.5		100	
weened.	1.	3	E-	-
	n or Vocation] E		1,
Trade, Business, Professio This section must be comp (including part-timers). Ent- profit/loss for the year ende	pleted by everyone ver the nature of your ad 30° June 2016.	who is in receipt of income t trade, profession etc. and the count for the year ended 30	ne business name and a	ddress. Enter your net
Trade, Business, Professio This section must be comp (including part-timers). Ent- profit/loss for the year ende	pleted by everyone ver the nature of your ad 30° June 2016.	trade, profession etc. and the	June 2016 must be su	ddress. Enter your net
Trade, Business, Professio This section must be comp (including part-timers). Ent profit/loss for the year ende An Income ar	pleted by everyone ver the nature of your ad 30° June 2016.	trade, profession etc. and tr	June 2016 must be su	ddress. Enter your net
Trade, Business, Professio This section must be comp (including part-timers). Ent profit/loss for the year ende An Income ar	pleted by everyone ver the nature of your ad 30° June 2016.	trade, profession etc. and tr	June 2016 must be su	ddress. Enter your net
Trade, Business, Professio This section must be comp (including part-timers). Ent profit/loss for the year ende An Income ar Nature of Business Business name	pleted by everyone ver the nature of your ad 30° June 2016.	trade, profession etc. and tr	June 2016 must be su	ddress. Enter your net
Trade, Business, Professio This section must be comp (including part-timers). Ent- profit/loss for the year ende An Income ar Nature of Business Business name Net Profit (or loss)	oleted by everyone v er the nature of your aid 30" June 2016. nd Expenditure Acc	trade, profession etc. and tr	be business name and a June 2016 must be su Spouse	ddress. Enter your net
Trade, Business, Professio This section must be comp (including part-timers). Ent- profit/loss for the year ende An Income ar Nature of Business Business name Net Profit (or loss)	oleted by everyone v er the nature of your aid 30" June 2016. nd Expenditure Acc	trade, profession etc. and tr	be business name and a June 2016 must be su Spouse	ddress. Enter your net
Trade, Business, Professio This section must be comp (including part-timers). Ent- profit/loss for the year ende An Income ar Nature of Business Business name Net Profit (or loss) Property Letting If you and/or your spouse/or the property together with v	oleted by everyone ver the nature of your ad 30° June 2016. Ind Expenditure According to the control of the co	trade, profession etc. and the count for the year ended 30 Self	Spouse Spouse £ ituated in Gibraltar, plea	ddress. Enter your net ibmitted. /Civil partner
Trade, Business, Professio This section must be comp (including part-timers). Ent profit/loss for the year ende An Income ar Nature of Business Business name Net Profit (or loss) Property Letting If you and/or your spouse/of the property together with v An Income ar	oleted by everyone ver the nature of your ad 30° June 2016. Ind Expenditure According to the control of the co	self ental income from property sare you own.	Spouse Spouse £ ituated in Gibraltar, plea	ddress. Enter your net ibmitted. /Civil partner
Trade, Business, Professio This section must be comp (including part-timers). Ent profit/loss for the year ende An Income an Nature of Business Business name Net Profit (or loss) Property Letting If you and/or your spouse/of the property together with v An Income an	oleted by everyone ver the nature of your ad 30° June 2016. Ind Expenditure According to the control of the co	self ental income from property sare you own.	Spouse Spouse Lituated in Gibraltar, plea	ddress. Enter your net ibmitted. /Civil partner
Trade, Business, Professio This section must be comp (including part-timers). Ent profit/loss for the year ende An Income ar Nature of Business Business name Net Profit (or loss) Property Letting If you and/or your spouse/of the property together with v An Income ar	oleted by everyone ver the nature of your ad 30° June 2016. Ind Expenditure According to the control of the co	self ental income from property s are you own. ount for the year ended 30 Re Self	Spouse Spouse Lituated in Gibraltar, plea	ddress. Enter your net ibmitted. /Civil partner se enter the address of ibmitted. % share of propert
Trade, Business, Professio This section must be comp (including part-timers). Ent- profit/loss for the year ende An Income ar Nature of Business Business name Net Profit (or loss) Property Letting If you and/or your spouse/of the property together with v	oleted by everyone ver the nature of your ad 30° June 2016. Ind Expenditure According to the control of the co	self ental income from property s are you own. ount for the year ended 30 Re Self	Spouse Spouse Lituated in Gibraltar, plea June 2016 must be su structured by?	ddress. Enter y shmitted. /Civil partner
Trade, Business, Professio This section must be comp (including part-timers). Ent profit/loss for the year ende An Income ar Nature of Business Business name Net Profit (or loss) Property Letting If you and/or your spouse/of the property together with v An Income ar	oleted by everyone ver the nature of your ad 30° June 2016. Ind Expenditure According to the control of the co	self ental income from property s are you own. ount for the year ended 30 Re Self Source	Spouse Spouse E Spouse Spouse Spouse Spouse Civil partner Fouse/Civil partner	ddress. Enter your ne ibmitted. //Civil partner se enter the address o ibmitted. % share of prope

Subsidiary 2011/075

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

	pension from Gibraltar or from abroad please rision is received from abroad please attac	
	Self	Spouse/Civil partner
Occupational Pension		
	2	£
	£	
Annuity		
	2	3
Other		
	£	£
Dividends & Trust Incom	e	190-71 0 19 0 190
		ame of the trust, company or other, from which you are
TO BE STORY OF THE PARTY OF THE	d the net amount received.	
If this income is received	from abroad please attach a copy of the d	fividend/trust income schedule.
	Self	Spouse/Civil partner
lame		
let Amount Received	Ē	2
et Amount Necewed	1-	
xpenses in Employmen	t	
Enter details of any exper	nditure incurred by you and/or your spouse/o	civil partner in performing the duties of your employment.
lature of expenses claims	ed .	Claimed by
	2	
	2	
	2	
Enter any other income i		artner that has not been entered elsewhere in this form.
Enter any other income in If you are non-resident, in	received by you and/or your spouse/civil pa eceive income from Gibraltar and wish to cloome which is not subject to tax chargeable	laim for allowances you must declare your income from e in Gibraltar.
Enter any other income in the sources, including income in	received by you and/or your spouse/civil pa eceive income from Gibraltar and wish to o	laim for allowances you must declare your income from
Enter any other income in the sources, including income in	received by you and/or your spouse/civil pa eceive income from Gibraltar and wish to cloome which is not subject to tax chargeable	laim for allowances you must declare your income from e in Gibraltar.
Enter any other income of the sources, including incomes, including incomes.	received by you and/or your spouse/civil pa eceive income from Gibraltar and wish to cloome which is not subject to tax chargeable	laim for allowances you must declare your income from e in Gibraltar.
Enter any other income in the you are non-resident, reall sources, including incources.	received by you and/or your spouse/civil pa seeive income from Gibraltar and wish to ol some which is not subject to tax chargeable Self	laim for allowances you must declare your income from e in Gibraltar: Spouse/Civil partner
Enter any other income in If you are non-resident, real sources, including income inco	received by you and/or your spouse/civil pa seceive income from Gibraltar and wish to ol some which is not subject to tax chargeable Self	laim for allowances you must declare your income from e in Gibraltar: Spouse/Clvil partner E
Enter any other income in the you are non-resident, real sources, including income income income in the income in the income inc	received by you and/or your spouse/civil pseceive income from Gibraltar and wish to closme which is not subject to tax chargeable Self £ £	laim for allowances you must declare your income from e in Gibraltar. Spouse/Civil partner E £
Enter any other income in the you are non-resident, real sources, including income inc	received by you and/or your spouse/civil paseceive income from Gibraltar and wish to do some which is not subject to tax chargeable Self E E aid payments made during the year. This ne.	laim for allowances you must declare your income from a in Gibraltar. Spouse/Civil partner E £ conly applies to payments made to registered charities
Enter any other income if you are non-resident, rall sources, including income	received by you and/or your spouse/civil paseceive income from Gibraltar and wish to do some which is not subject to tax chargeable Self E aid payments made during the year. This	laim for allowances you must declare your income from e in Gibraltar. Spouse/Civil partner E £
Enter any other income if you are non-resident, rall sources, including income	received by you and/or your spouse/civil paseceive income from Gibraltar and wish to do some which is not subject to tax chargeable Self E E aid payments made during the year. This ne.	laim for allowances you must declare your income from a in Gibraltar. Spouse/Civil partner E £ conly applies to payments made to registered charities
Enter any other income if you are non-resident, rall sources, including income	received by you and/or your spouse/civil paseceive income from Gibraltar and wish to do some which is not subject to tax chargeable Self E E aid payments made during the year. This ne.	laim for allowances you must declare your income from a in Gibraltar. Spouse/Civil partner E £ conly applies to payments made to registered charities
Enter any other income if you are non-resident, rall sources, including income	received by you and/or your spouse/civil pasceive income from Gibraltar and wish to olome which is not subject to tax chargeable Self E E aid payments made during the year. This he. Self	laim for allowances you must declare your income from in Gibraltar. Spouse/Civil partner E £ only applies to payments made to registered charities Spouse/Civil partner
Enter any other income if you are non-resident, rall sources, including income	received by you and/or your spouse/civil passeceive income from Gibraltar and wish to ollower which is not subject to tax chargeable Self E aid payments made during the year. This he. Self E	laim for allowances you must declare your income from in Gibraltar. Spouse/Civil partner E £ conly applies to payments made to registered charities Spouse/Civil partner £
Enter any other income if you are non-resident, rall sources, including income	received by you and/or your spouse/civil pasceive income from Gibraltar and wish to olome which is not subject to tax chargeable Self E E aid payments made during the year. This he. Self	laim for allowances you must declare your income from in Gibraltar. Spouse/Civil partner E E only applies to payments made to registered charities Spouse/Civil partner
Enter any other income if you are non-resident, rall sources, including income in the sources in the source in the	received by you and/or your spouse/civil passeceive income from Gibraltar and wish to ollower which is not subject to tax chargeable Self E aid payments made during the year. This he. Self E	laim for allowances you must declare your income from in Gibraltar. Spouse/Civil partner E £ conly applies to payments made to registered charities Spouse/Civil partner £
Enter any other income in the policy of the	received by you and/or your spouse/civil paseceive income from Gibraltar and wish to closme which is not subject to tax chargeable Self E E Self Self E Self E Self E Self Self	laim for allowances you must declare your income from a in Gibraltar. Spouse/Clvil partner E E only applies to payments made to registered charities Spouse/Clvil partner £ £ £
Enter any other income if you are non-resident, rall sources, including income	received by you and/or your spouse/civil paseceive income from Gibraltar and wish to closme which is not subject to tax chargeable Self E E Self Self E Self E Self E Self Self	laim for allowances you must declare your income from a in Gibraltar. Spouse/Clvil partner E E conly applies to payments made to registered charities Spouse/Clvil partner E COR GROSS INCOME BASED SYSTEM ("GIBS"
Enter any other income if you are non-resident, rall sources, including income in source,	received by you and/or your spouse/civil paseceive income from Gibraltar and wish to olcome which is not subject to tax chargeable Self E E aid payments made during the year. This ne. Self Self OWANCES BASED SYSTEM ("ABS") opt to pay tax either under the ABS or the second of the payment of the payment.	laim for allowances you must declare your income from in Gibraltar. Spouse/Civil partner E E only applies to payments made to registered charities Spouse/Civil partner E OR GROSS INCOME BASED SYSTEM ("GIBS he GIBS. Please tick the relevant box.
Enter any other income in the you are non-resident, rall sources, including income in the young and you are non-resident, rall sources, including income income income income income income income income income in the young in the young income in the young in the you	received by you and/or your spouse/civil paseceive income from Gibraltar and wish to closme which is not subject to tax chargeable Self E g g g g g g g g g g g g	laim for allowances you must declare your income from in Gibraltar. Spouse/Civil partner E E only applies to payments made to registered charities Spouse/Civil partner E OR GROSS INCOME BASED SYSTEM ("GIBS he GIBS. Please tick the relevant box.

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

Subsidiary 2011/075

ase uck the boxes a	pplicable to you						
Married Single	Civil partner	Divorced Separa	ated Wic	dowed			
Spouse/Civil partne	er						
Enter your spouse's please give details u	/civil partner's details inder Section 12	if living with you or	r wholly ma	intained by yo	ou. If you	are separated	or divorced,
	Name			Maiden Na	me	Date of	Marriage
Claimed by (Please ti	ck relevant box)			Setf		Spouse/Civil partner	
Child(ren)							
	uired for any child you If attending an indep						
First Name	Surname	Date of Birth	Name	of School, Co Independe			Income in own right
Claimed by (Please ti	ck relevant box)			Setf		Spouse/Civil partner	
attendent and Mainte							
Give details of any point you are separated	ayments you make un or divorced per annu		ttlement, et	to., to your spi	ouse/civil	partner and/or	your children
	ayments you make un or divorced per annu			tc., to your spi	-	partner and/or	your children
Give details of any prif you are separated Payment to spouse/Name:	ayments you make un or divorced per annu civil partner	im.	An		£		your children
Give details of any prif you are separated Payment to spouse/Name:	ayments you make un or divorced per annu civil partner	im.			-		your children
Give details of any prif you are separated Payment to spouse/Name:	ayments you make un or divorced per annu civil partner	im.	An		£		your children
Give details of any prif you are separated Payment to spouse/Name:	ayments you make un or divorced per annu civil partner arne of Child	im.	An		£ Amoun		your children
Give details of any prif you are separated Payment to spouse/Name: Payment to children Ni Disabled Individual	ayments you make un or divorced per annu civil partner arne of Child	Dat	An e of Birth	nount Paid:	£ Amoun £	t Paid	
Give details of any prif you are separated Payment to spouse/Name: Payment to children Ni Disabled Individual	ayments you make un or divorced per annu civil partner ame of Child Allowance Id who is registered a	Dat	An e of Birth	nount Paid:	£ Amoun £	t Paid	
Give details of any prif you are separated Payment to spouse/Name: Payment to children Ni Disabled Individual	ayments you make un or divorced per annu civil partner ame of Child Allowance Id who is registered a Social Assistance Fu Full Name	Dat	Arrive of Birth Social Sector this allow	nount Paid:	£ Amoun £ £	t Paid	
Give details of any prif you are separated Payment to spouse/Name: Payment to children Ni Disabled Individual If you maintain a child assistance from the	ayments you make un or divorced per annu civil partner ame of Child Allowance Id who is registered a Social Assistance Fu Full Name	Dat	Arrive of Birth Social Sector this allow	nount Paid:	£ Amoun £ £	t Paid vidual, and receith	
Give details of any p if you are separated Payment to spouse/ Name: Payment to children Ni Disabled Individual If you maintain a chi assistance from the Claimed by (Please to Dependant Relative Subject to certain or	ayments you make un or divorced per annu civil partner ame of Child Allowance Id who is registered a Social Assistance Fu Full Name	Date the Department of the Dep	Arrive of Birth Social Sector this allow	nount Paid: purity as a disawance. D Self	E Amoun E E E E E E E E E E E E E E E E E E E	t Paid vidual, and reco	eive financial

Claimed by (Please tick relevant box)

Subsidiary 2011/075

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

To be completed											
			Sel	If			Spo	use/Ch	vii pa	rtner	
Employment Inc (Gross)	ome	2				2					
Any other profi	ts or	2				2					
Total estimat	ted come	2			_	£					
Please note that				ssable incom					n of	tax whi	ch will
Special Deduction	on for Sen	ior Citizens									
	Men	aged 65 or ov	er and Wo	omen aged 60	or over (ente	r dates o	f birth be	elow)			
	Self		dif. Itu	н. уууу	Spouse	/Civil pa	rtner		dit	. (13.01)	уууу
- Tax Credit for pe	rsons 60	yrs or over									_
Yo	u may app	ly for a tax or	edit if you	are in receipt	of earned inc	ome and	are 60 y	ears or	ove		
If you are in receipt	STORY OF STREET	ACCURATION OF THE PARTY OF THE	SANDON SERVICE	The second second	THE PERSON NAMED IN	Children por	SHIP DESCRIPTION	OSCILLATION.	12000		s credit
Please answer Yes							1	elf	1	Spou	se/Civ
Are you currently in a				uity in expess of	£2 000 per an	num?	Ves	No		y _{ee}	tner
Will you be receiving					action but are		Vm	No	+	Yes	No
Have you or any en					pension scher	me or	Ves	No	-	Yes	No
	ducker, buen										
retirement annuity of	ontract on ye								-		
Have you ever recei	ved or will re	eceive a lump s use/civil partn ay claim an al	er pay mor	rtgage or loan	interest in re e interest pai	d. A cert	a proper	ty that		Yes occupy f	Ho or
Mortgage or Loa If you and/or residential purpo	ontract on your spour sp	eceive a lump s use/civil partn ay claim an al	er pay mor	rtgage or loan	interest in re e interest pai	d. A cert	a proper	ty that		Yes occupy f	Ho or
Mortgage or Loa If you and/or residential purpo	ontract on your spour sp	eceive a lump s use/civil partn ay claim an al	er pay mor	rtgage or loan	interest in re e interest pai 16 must be s	id. A cert submitted	a proper	ty that		Yes occupy f	Ho or
Mortgage or Loa If you and/or residential purpo Address of Pro Mortgager	ontract on your set your spouses you man perty	eceive a lump s use/civil partn ay claim an al	er pay mor	rtgage or loan	interest in re e interest pai 16 must be s	d. A cert submitted of Loan ced	proper of the control	ty that		Yes occupy f	Ho or
Mortgage or Loa If you and/or residential purpo Address of Pro Mortgage Name of Len	ved or will re your spour ses you ma perty der	eceive a lump s use/civil partn ay claim an al	er pay mor	rtgage or loan	interest in re e interest pai 16 must be s Amount o Advan	d. A cert submitted of Loan ced d in year	y proper ificate od.	ty that		Yes occupy f	Ho or
Have you ever recei Mortgage or Loa If you and/or residential purpo Address of Pro Mortgaged Name of Len Date of Purch Purchase Pr	ontract on your spot or will re your spot sees you make your spot of the company	eceive a lump s ise/civil partn ay claim an al for the	er pay mor	rtgage or loan n respect of th d 30 June 20	interest in re e interest pai 16 must be s Amount o Advan Interest Pai Capital Paic	id. A cert submitted of Loan ced d in year d in year	y proper ificate od.	ty that if mort		Yes occupy f	Ho or
Have you ever receit Mortgage or Loa If you and/or residential purpo Address of Pro Mortgaget Name of Len Date of Purch Purchase Pr	perty der tick relevies tick relevies tick relevies to the perty	eceive a lump s ise/civil partn ay claim an al for the	er pay moo	rtgage or loan n respect of th d 30 June 20	interest in re e interest pai 16 must be s Amount o Advan Interest Pai Capital Pai	id. A cert submitted of Loan ced d in year d in year	y proper ificate od.	ty that if mort	gage	Yes occupy f	Ho or
Have you ever recei Mortgage or Loa If you and/or residential purpo Address of Pro Mortgager Name of Len Date of Purch Purchase Pr Claimed by (Please	perty der uike to your spot perty der insee to keep to	seceive a lump subsective a lump subsectivil partnay claim an all for the	er pay moi lowance ir syear ende	rtyage or loan n respect of th d 30 June 20	interest in re e interest paid formust be s Amount o Advan Interest Paid Capital Paid Spouse parts	d. A cert submitted of Loan ced d in year d in year	proper ificate of d.	ty that	gage	occupy f	No ar tterest
Have you ever recei Mortgage or Loa If you and/or residential purpo Address of Pro Mortgaged Name of Len Date of Purch Purchase Pr Claimed by (Please Health Insurance If you pay toward	perty der asse sice etick relevant san approximation of the control of the contr	eceive a lump s use/civil partna y claim an al for the £ ant box)	er pay mooilowance ir year ende	rtyage or loan n respect of th d 30 June 20	interest in re e interest paid f6 must be s Amount of Advana Interest Paid Capital Paid Spouse parts y or fund for	of Loan ced d in year d in year e/Civil	g proper ifficate of d.	ty that if mort	gage oint	occupy f	No or terest
Have you ever recei Mortgage or Loa If you and/or residential purpo Address of Pro Mortgaged Name of Len Date of Purch Purchase Pr Claimed by (Please Health Insurance If you pay toward	perty der	eceive a lump s Jese/civil partn ay claim an al for the	er pay more in lieu o er pay more in lieu o er pay more in lowance in great ende se policy, se poli	rtyage or loan n respect of the d 30 June 20 dicheme, societ changes must	interest in re e interest paid must be s Amount o Advan Interest Paid Capital Paid Spouse parts	of Loan ced d in year d in year e/Civil ner	a proper ifficate of d.	J Month	oint g he	yes occupy to the alth insu	nual nual
Have you ever recei Mortgage or Loa If you and/or residential purpo Address of Pro Mortgaged Name of Len Date of Purch Purchase Pr Claimed by (Please Health Insurance you	perty der	eceive a lump s use/civil partna y claim an al for the £ ant box)	er pay more in lieu o er pay more in lieu o er pay more in lowance in great ende se policy, se poli	rtgage or loan n respect of the d 30 June 20	interest in re e interest paid must be s Amount o Advan Interest Paid Capital Paid Spouse parts	of Loan ced d in year d in year e/Civil	a proper ifficate of d.	June 2015	oint g he	yes occupy to the alth insu	no or
Mortgage or Loa If you and/or residential purpo Address of Pro Mortgaged Name of Len Date of Purch Purchase Pr Claimed by (Please Health Insurance you	perty der tick relevant same property Name of	eceive a lump s Jese/civil partn ay claim an al for the	er pay more in lieu o er pay more in lieu o er pay more in lowance in great ende se policy, se poli	rtyage or loan n respect of the d 30 June 20 dicheme, societ changes must	interest in re e interest paid must be s Amount o Advan Interest Paid Capital Paid Spouse parts	of Loan ced d in year d in year e/Civil ner	a proper ifficate of d.	J Month	oint g he	yes occupy to the alth insu	nual nual
Have you ever recei Mortgage or Loa If you and/or residential purpo Address of Pro Mortgaged Name of Len Date of Purch Purchase Pr Claimed by (Please Health Insurance If you pay toward you	perty der asse ice a tick relev a san approun may cla Name	eceive a lump s Jese/civil partn ay claim an al for the	er pay more in lieu o er pay more in lieu o er pay more in lowance in great ende se policy, se poli	rtyage or loan n respect of the d 30 June 20 dicheme, societ changes must	interest in re e interest paid must be s Amount o Advan Interest Paid Capital Paid Spouse parts	of Loan ced d in year d in year e/Civil ner	a proper ifficate of d.	J Month	oint g he	yes occupy to the alth insu	nual nual
Have you ever recei Mortgage or Loa If you and/or residential purpo Address of Pro Mortgaged Name of Len Date of Purch Purchase Pr Claimed by (Please Health Insurance If you pay toward you	perty der asse ice a tick relev a san approun may cla Name	eceive a lump s Jese/civil partn ay claim an al for the	er pay more in lieu o er pay more in lieu o er pay more in lowance in great ende se policy, se poli	rtyage or loan n respect of the d 30 June 20 dicheme, societ changes must	interest in re e interest paid must be s Amount o Advan Interest Paid Capital Paid Spouse parts	of Loan ced d in year d in year e/Civil ner	a proper ifficate of d.	J Month	oint g he	yes occupy to the alth insu	nual nual
Have you ever recei Mortgage or Loa If you and/or residential purpo Address of Pro Mortgaged Name of Len Date of Purch Purchase Pr Claimed by (Please Health Insurance If you pay toward you Self Spouse/Civipartner Social Insurance	yed or will re your spot ses you m perty der sase ice e tick relev. a Is an approu	eceive a lump s ase/civil partna y claim an al for the g ant box) oved insurance im this allowa of insurance Pr ntribution pay ould be record	er pay more lowance in year ende Self Self or the policy, a noe. Any ovider	rtgage or loan n respect of the d 30 June 20 cheme, societ changes must	interest in re e interest paid formust be s Amount of Advan Interest Paid Capital Paid Spouse parts y or fund for be supporte y Member	of Loan ced d in year d in year d in year d/Civil ner the purpid by doc opriate bo opris sche	proper sproper	July that y that y f morty	oint g he nce.	Yes secuply to foot an in a secuply to foot a secuply to foot an in a secuply to foot a se	no or terest
Have you ever recei Mortgage or Loa If you and/or residential purpo Address of Pro Mortgage Name of Len Date of Purch Purchase Pr Claimed by (Please Health Insurance If you pay toward you Self Spouse/Clvi partner Social Insurance Indicate the	yed or will re your spot ses you m perty der sase ice e tick relev. a Is an approu	eceive a lump s ase/civil partna y claim an al for the g ant box) oved insurance im this allowa of insurance Pr ntribution pay ould be record	sum in lieu of a pay more in lieu of a pay more in lowance in year ende see policy, so noe. Any ovider able for the ded in the act the linco	rtyage or loan n respect of the d 30 June 20 cheme, societ changes must Date of Posic e year by tick social insuran ome Tax Contr	interest in re e interest paid formust be s Amount of Advan Interest Paid Capital Paid Spouse parts y or fund for be supporte y Member	of Loan ced d in year d in year d in year d/Civil ner the purpid by doc opriate bo opris sche	s proper sificate d. d. £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	July that y that y f morty	oint g hear	Yes secuply to foot an in a secuply to foot a secuply to foot an in a secuply to foot a se	no or terest
Have you ever recei Mortgage or Loa If you and/or residential purpo Address of Pro Mortgage Name of Len Date of Purch Purchase Pr Claimed by (Please Health Insurance If you pay toward you Self Spouse/Clvi Purchase Pr Social Insurance Indicate the voluntary contri	yed or will re your spot ses you m perty der sase ice e tick relev. a Is an approu	secive a lump s use/civil partn ay claim an al for the £ ant box) oved insurance Properties allows of Insurance Properties allows outlines allows	sum in lieu of a pay more in lieu of a pay more in lowance in year ende see policy, so noe. Any ovider able for the ded in the act the linco	rtyage or loan n respect of the d 30 June 20 cheme, societ changes must Date of Posic e year by tick social insuran ome Tax Contr	Amount of Advantinterest Pair Capital Pair Spouse parts of the supporter o	of Loan ced d in year d in	s proper sificate d. d. £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	J oroviding the state of the st	oint g hear	Yes secuply to foot an in a secuply to foot a secuply to foot an in a secuply to foot a se	no or terest

INCOME TAX (RETURNS) NOTICE 2011 This version is out of date

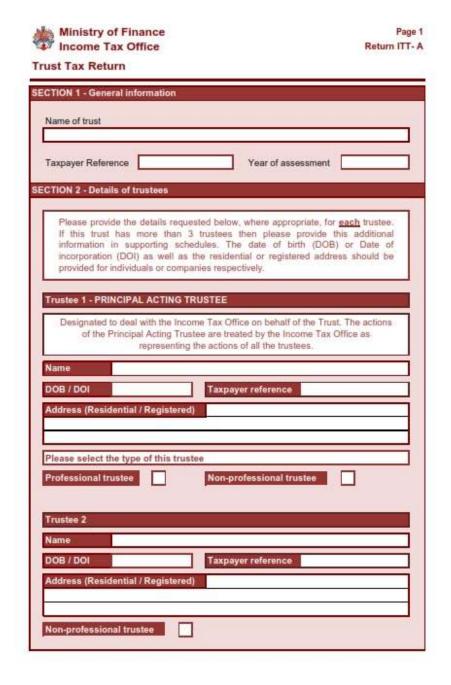
Subsidiary 2011/075

						2000			2011		
Урита death r	Nou may dain for premiums paid by you or your spousacie/ill partner to insure your own or your spouse's ille. The allowable premium must not exceed 7% of the capital sum assured at death nor must the total allowable premiums exceed one seventh of your total income. Please enter self, spouse/c/kli partner or joint under "Policy Holder" and "On whose Life"	you or your spo	use/civil partner t	o insure you our total inco	rown or your s	pouse's life. The fer self, spouse	allowable pre chil partner or	mium must no joint under "P	t exceed 7% of the olicy Holder" and	on whose Life"	ared at
Nam	Name of Life Injurance 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	Allowence daimed by self, spousektwil partner or joint	OFFICE USE ONLY
22. Re	22. Retirement Annuity Contract and Personal Pension Scheme	nd Personal Per	usion Scheme	25		35		200			
Namo	Name of Retrement Annuty, Contract or Personal Pension Scheme	Policy No.	Date of Policy	Date of Final Premium	Total Premium Payable	Hemium Payable by le Taxpayer		Premium Payable by Employer (if applicable)	Frequency of Payment	Single Date Paid	Single Pemlum Paid Amount
Self											
Spouse/ Civil partner	2 -										
23. Oc	23. Occupational Pension Scheme				5		- 1				
Name o	Name of Occupational Pension Scheme	Rolley No.	Date of Policy	Premium	Premium Payable	Frequency of Payment		of the June 20	IMPORTANT	IMPORTANT Existence of the June 2016 payment of the Ulb Insurances. Retrement Amulty	rement Arnuth
Self							documer	documentary evidence of a year ended 30 June 2016.	any variations that is	Commence and control expenses may be administrated. You must also became year ended 30 June 2016.	e during the tax
Spouse/	2						FAILUR	E TO COMPLY	MPLY WITH THE ABOVE MAY RESULT IN ALLO WANGE/RELIEF NOT BEING GIVEN.	FAILURE TO COMPLY WITH THE ABOVE MAY RESULT IN THE CORRECT ALLO WANCE/RELIEF NOT BEING GIVEN.	е совнест

Subsidiary 2011/075

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date



This version is out of date

Subsidiary 2011/075

Frustee 3		
Name	S. W.	
DOB / DOI	Taxpayer reference	
Address (Residentia	al / Registered)	
	•	
Non-professional tru	ristee	
voir-protessional a	usice	
CTION 3 - Details of	beneficiaries	
-	1 114 1 11 11	
	the details requested below, where appropriate, is trust has more than 5 beneficiaries then please p	
additional informa	ation in a supplement to this return. The residential	registered
address & date of companies respec	of birth / incorporation date should be provided for in ctively.	ndividuals /
Committee on a second second	neronate (se.	
Beneficiary 1	Resident Nor	-Resident
Name		
DOB / DOI	Taxpayer reference	
Address (Residentia	al / Registered)	
		D. Harris
0G-i2	Desident Her	-Resident
Beneficiary 2	Resident Nor	
Beneficiary 2	Resident Nor	~
Name		~
	Resident Nor	
Name	Taxpayer reference	7-
Name DOB / DOI	Taxpayer reference	
Name DOB / DOI	Taxpayer reference	ı-Resident
Name DOB / DOI Address (Residentia Beneficiary 3	Taxpayer reference	ı-Resident
Name DOB / DOI Address (Residentia	Taxpayer reference	ı-Resident
Name DOB / DOI Address (Residentia Beneficiary 3	Taxpayer reference	ı-Resident

Subsidiary 2011/075

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

Beneficiary 4	Resident Non-Resident
Name	
DOB / DOI	Taxpayer reference
Address (Residential / R	egistered)
Beneficiary 5	Resident Non-Resident
Name	Name of the State
DOB / DOI	Taxpayer reference
Address (Residential / R	egistered)
	to become
CTION 4 - Accounts of th	e trust
	py of the trust accounts together with this return. The
	ill reserve the right to make any additional enquiries on
	for the purposes of its proper assessment to tay
these accounts	for the purposes of its proper assessment to tax.
CTION 5 - Distribution m	
CTION 5 - Distribution m	ade by the trust le a distribution during the year of assessment please
CTION 5 - Distribution m	ade by the trust
CTION 5 - Distribution m If the trust has mad complete this se	ade by the trust le a distribution during the year of assessment please
If the trust has mad complete this se	ade by the trust le a distribution during the year of assessment please ection and attach a distribution return (Form ITT-C).
If the trust has mad complete this se	ade by the trust le a distribution during the year of assessment please action and attach a distribution return (Form ITT-C). Ibution in the year of assessment?
If the trust has made complete this se Has the trust made a distriction by Providing false infor	de by the trust de a distribution during the year of assessment please ection and attach a distribution return (Form ITT-C). dibution in the year of assessment? Principal Acting Trustee WARNING Trustee Trustee WARNING
If the trust has mad complete this se Has the trust made a distr CTION 6 - Declaration by Providing false infor the trust's income m	ade by the trust le a distribution during the year of assessment please ection and attach a distribution return (Form ITT-C). ibution in the year of assessment? Y N Principal Acting Trustee WARNING
If the trust has made complete this se Has the trust made a distriction by Providing false inforthe trust's income mathematical and the provisions	ade by the trust le a distribution during the year of assessment please oction and attach a distribution return (Form ITT-C). ibution in the year of assessment? Principal Acting Trustee WARNING mation in this return or the concealment of any part of any result in a penalty being incurred in accordance with a of sections 65 or 66 of the Income Tax Act 2010
If the trust has made complete this se Has the trust made a distriction by Providing false inforthe trust's income mathematical and the provisions	ade by the trust le a distribution during the year of assessment please ection and attach a distribution return (Form ITT-C). Ibution in the year of assessment? Principal Acting Trustee WARNING Trustee WARNING Trustee in a penalty being incurred in accordance with a of sections 65 or 66 of the Income Tax Act 2010 tion contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and contained in this tax
If the trust has made complete this see Has the trust made a distriction by Providing false inforthe trust's income mathematical declare that the information in the provisions	ade by the trust le a distribution during the year of assessment please ection and attach a distribution return (Form ITT-C). Ibution in the year of assessment? Principal Acting Trustee WARNING Trustee WARNING Trustee in a penalty being incurred in accordance with a of sections 65 or 66 of the Income Tax Act 2010 tion contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and contained in this tax
If the trust has made complete this se complete this se Has the trust made a distriction by Providing false infort the trust's income mathe provisions of declare that the informations of my knowledge and	ade by the trust le a distribution during the year of assessment please ection and attach a distribution return (Form ITT-C). ibution in the year of assessment? Principal Acting Trustee WARNING Trustee Warning Wa
If the trust has made complete this se complete this se Has the trust made a distriction by Providing false infort the trust's income mathe provisions of declare that the informations of my knowledge and	ade by the trust le a distribution during the year of assessment please ection and attach a distribution return (Form ITT-C). Ibution in the year of assessment? Principal Acting Trustee WARNING Trustee WARNING Trustee in a penalty being incurred in accordance with a of sections 65 or 66 of the Income Tax Act 2010 tion contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and complete to the contained in this tax return is correct and contained in this tax
If the trust has made complete this se complete this se Has the trust made a distriction by Providing false infort the trust's income mathe provisions of declare that the informations of my knowledge and	ade by the trust le a distribution during the year of assessment please ection and attach a distribution return (Form ITT-C). ibution in the year of assessment? Principal Acting Trustee WARNING Trustee WARNING Trustee in a penalty being incurred in accordance with a of sections 65 or 66 of the Income Tax Act 2010 tion contained in this tax return is correct and complete to the ledier.
If the trust has made complete this see Has the trust made a distriction by Providing false inforthe trust's income mathe provisions of declare that the informations of my knowledge and Signature	ade by the trust le a distribution during the year of assessment please ection and attach a distribution return (Form ITT-C). ibution in the year of assessment? Principal Acting Trustee WARNING Trustee WARNING Trustee in a penalty being incurred in accordance with a of sections 65 or 66 of the Income Tax Act 2010 tion contained in this tax return is correct and complete to the ledier.
If the trust has mad complete this se Has the trust made a distriction by Providing false inforthe trust's income mathe provisions of the trust's income mathematical declare that the informations of my knowledge and signature	ade by the trust le a distribution during the year of assessment please ection and attach a distribution return (Form ITT-C). ibution in the year of assessment? Principal Acting Trustee WARNING Trustee WARNING Trustee in a penalty being incurred in accordance with a of sections 65 or 66 of the Income Tax Act 2010 tion contained in this tax return is correct and complete to the ledier.

This version is out of date

Subsidiary 2011/075



Return ITT- B

Professional Trustee - Declaration of compliance & completeness

	of the ITA a professional trust or its be	al trustee, a	s defined th	nerein, from	filing a r	eturn if n	either the
has no) & S.28(6) of liability to tax under the ITA by not later t	under the I 2010, to m	TA 2010, o ake an ann	r has benefi ual declarat	ciaries ti	hat have h should	no liability be made
Ve declar	e that, to the t	est of our l	knowledge	and belief:			
are oblination	have filed a riged to file a beneficiaries	return by vi	rtue of hav	ing a liability	to tax		
due to	trusts for who the trust not h ng liable to tax	aving a liab	oility to tax				
due to not bei	the trust not h	aving a liab	oility to tax				
due to	the trust not h	aving a liab	oility to tax				
due to not bein Signature	the trust not h ng liable to tax of a signature is	naving a liab x under the	olity to tax of ITA 2010.			or having	
due to not bei	the trust not h ng liable to tax of a signature is	naving a liab x under the	olity to tax of ITA 2010.			or having	
due to not bein signature photocopy lame of d	the trust not h ng liable to tax of a signature is	aving a liab x under the not acceptable ration must be	ility to tax to ITA 2010.	under the IT	A 2010	Date	beneficiarie

7	01	IΛ	1_2	4
Z	U	ΙU) - Z	

INCOME TAX (RETURNS) NOTICE 2011 This version is out of date

Subsidiary 2011/075

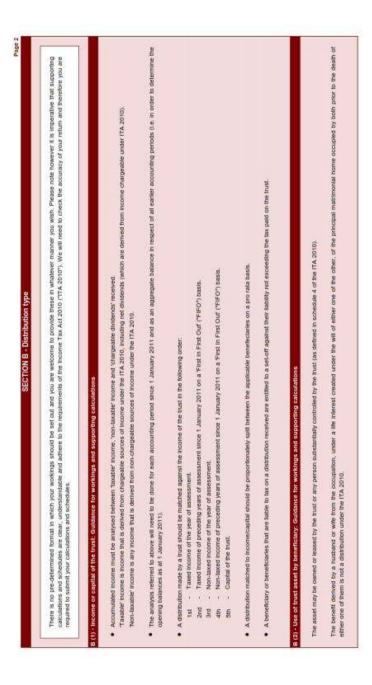
This version is out of date

Subsidiary 2011/075

Ministry of Finance Income Tax Office Return of distribution													Page 1 Form ITT- C
				SECTION A	A - Gener	SECTION A - General information	8						
A Return of distribution to beneficiaries form (Form TT-L) is to be completed in the case of any frust resident in Gibralias that has made a distribution to its beneficiary or beneficiary in a year of assessment. All the information requested in this return should be daily provided, otherwise there is the possibility that either the distribution may be incorrectly assessed on the beneficiary or the corresponding tax credit incorrectly allocated.	orm (Form IT	T-C) is to be compliant duly provided, other	etled in the	case of any tr	ust reside	ort in Gibratian	that has m button ma	rade a distribu y be incorrect	Son to its benefity assessed on t	clary or be	meficiaries in a	year of ass rresponding	sessment.
Details of trust													
Name of trust										Tax	Taxpayer reference		
Year of assessment	П											1	
Analysis of net distribution													
		2	ı			Distribution type - S. 12 ITA 2010	6.S. 12 IT	A 2010		ı		_	
				Sec	Section B (1)			7	Section B (2)	(2)	Section B (3)		
Name of beneficiary	Taxpayer	Taxable income (wer. deblerich)		Non-laxable Income	-	Net dividend Income E	*	Capital	Use of asset	tiess	Loan		Total
							JU		Ш				
					N	Ī			4	П			П
Total net distribution			ы		il + is well	15 reg1 + 10 reg1 + 12 reg1 + 15 reg1	Dox 4				(Flease ablach additional achieculars as needed)	onel arthedalas	as needed

Subsidiary 2011/075

This version is out of date



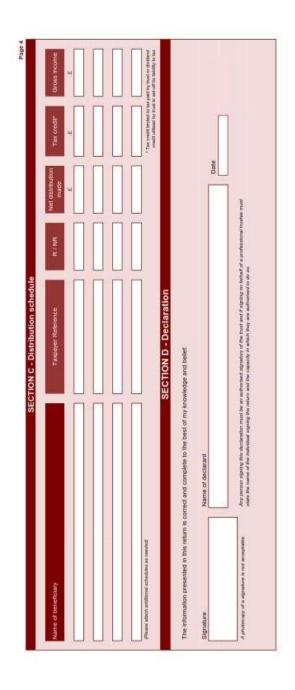
This version is out of date

Subsidiary 2011/075

SECTION B - DISTRIBUTION TYPE (CONTR.)
Quantum of distribution on beneficiary - 171 if the asset is cavried by the trust it is the cost to the trust of providing that same asset to the heneficiary on the open market and [2] if the asset is leased by the trust
Documentary evidence in support of your cost claim referred to above must be submitted to this Office. The claim may be based on a similar or equivalent asset to the one made available for use. This Office may conduct enquiries as necessary in order to be satisfied with the declaration made.
B (3) - Loan to beneficiary: Guidance for workings and supporting calculations
Income received from a trust includes any loan made by the trust to a beneficiary of that trust or to any person connected with the beneficiary. The meaning of connected person is that given in paragraph 8 of schools 4 of the TA 2010.
The balance that should be included is the balance outstanding as at the end of the year of assessment for which this return is being filled.
SECTION C - Distribution schedule
The full name and residential address of each beneficiary who is in receipt of income from the distribution of the frust should be provided. If the beneficiary is a corporate entity then please provide the resistence office.
The distribution schedule should specify whether the beneficiarly is ordinarly resident (PR) or non-resident (MR). Only cethnarity resident beneficiaries are liable to tax on distributions received. The definition of ordinarity resident is set out in section 74 of the TTA 2010.
The laxpayer reference of each beneficiary should be provided in the distribution schedule, if the beneficiary has not previously been registered with the income Tax Office, this should be done immediately so that a reference may be alterated to them and they are correctly assessed to tax.
A credit is provided to the beneficiary in respect of the lass already suffered on the income being distributes. Trusts are liable to tax at the standard rate of tax. The amount of dredit allowed on the beneficiary in limited to the lass paid by the fust or the dividend credit utilised by the fust to set-off its sax habitity.
 The gross income of the beneficiary is the amount received from the distribution including the fax credit (i.e. the amount on which the beneficiary will be assessed). The credit will be provided as a set-off content the beneficiary can have severed in the provided as a set-off content the beneficiary can have severed.

Subsidiary 2011/075

INCOME TAX (RETURNS) NOTICE 2011 This version is out of date



INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

Subsidiary 2011/075

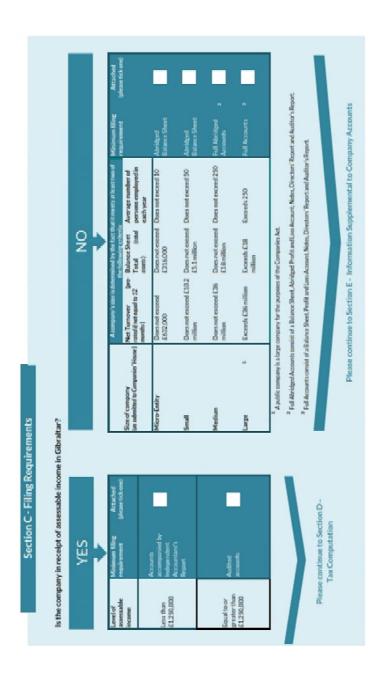
Forms specified for returns made in accordance with section 29 of the Income Tax Act (Companies to make returns).

3. The forms specified for the making of returns by companies in accordance with section 29 of the Income Tax Act are as follows:

Import		ent of Gibraltar Fo	rm CT1 (ITA
mpore	ant No	otes and Guidelines	
The Return	0	Every company that is registered in Gibraltar, or has assessable income in Gibraltar, is requestern of its income by the filing date, in accordance with Section 29 of the Income Tax Act A return must be submitted even if there is no tax liability in respect of the period covered	2010;
Filing Date	0	The filing date is 9 months immediately following the month in which the accounting perior	
Penalties	0	Any company that falls to comply with its statutory obligations as set out above shall be lia laid out in Section 65 of the Income Tax Act 2010.	ble to penalties a
Submission	0	The return must be made to the Commissioner of Income Tax at the following address: • Income Tax Office • St Jago's Stone Block • 331 Main Street • Gibrailt	ar
Enquiries	0	If you require assistance in relation to this return please contact the Income Tax Office: Via telephone: (00 350) 200 74889 Via email: corporatetax@qibraltar.gov.gi For further information, please vivid our webage: https://www.gibraltar.gov.gi/hew/income-tax-office	
Company inc	nenner	ation number	
Taxpayer ref	ference	ation number e number (TIN)	VVV
Taxpayer ref Period in respect return is made:	ference of which	e number (TIN) Ithis From: DD / M M / Y Y Y Y To: DD / M M /	YYYY
Taxpayer ref Period in respect return is made:	ference of which	e number (TIN) this From: DD/MM/YYYY To: DD/MM/	YYY
Taxpayer ref Period in respect return is made: Sec Registered a Principal Act	ference of which tion B ddress	e number (TIN) This From: DD/MM/YYYYTo: DD/MM/ Company Information Sector:	VVV
Taxpayer ref Period in respect return is made: Sec Registered a Principal Act Please enter the	ference of which tion B ddress tivity S industry	e number (TIN) Ithis From: DD/MM/YYYYTo: DD/MM/ Company Information ector:	
Taxpayer ref Period in respect return is made: Sec Registered a Principal Act Please enter the	tion B ddress tivity S industry	e number (TIN) Ithis From: DD/MM/YYYYYTo: DD/MM/ Company Information ector: sector code stated on your last Annual Return submitted to Companies' House:	
Taxpayer ref Period in respect return is made: Sec Registered a Principal Act Please enter the Acropy of the Trading addr	tion E ddress tivity S industry a half the a	e number (TIN) Ithis From: DD/MM/YYYYYTo: DD/MM/ Company Information ector: sector code stated on your last Annual Return submitted to Companies' House:	
Taxpayer ref Period in respect return is made: Sec Registered a Principal Act Please enter the Acropy of the Trading addr Trading nam For companies	ference of which tion B ddress ddress tivity S stivity S e hall not a e hall not a commerce c	e number (TIN) this From: DD/MM/YYYYY To: DD/MM/ -Company Information ector: sector code stated on your last Annual Return submitted to Companies' House: of codes to available on our webpages and from our offices.	

INCOME TAX (RETURNS) NOTICE 2011 This version is out of date

Subsidiary 2011/075



INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

Subsidiary 2011/075

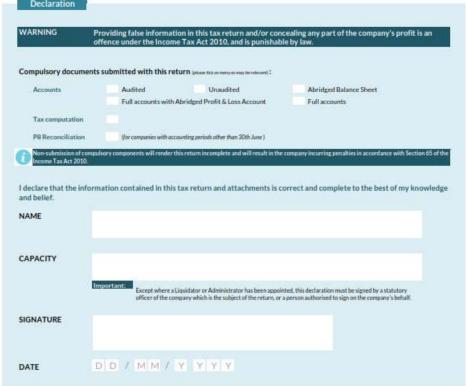
Total turnover per accounts					
Total turnover per accounts		£			
Net profit or (loss) per accounts		E			
Tax liability per computation		£			1
Less: Payments on account -					
28th February	Year	£			2
	Tear	•			-
30th Septemb	er Year	£			3
Balance due / (in credit)		E	1 less (2 pi	is I) above	4
					_
If there is a balance of tax payable	Cheque enclose	a a		transfer enclosed	
Section E - Informa To be completed by all companies.	ation Supplemental to Please enter 'nil' if applical	o Company lale, do not lea	Accounts		
Section E - Information To be completed by all companies. Total number of employees at	ation Supplemental to Please enter 'nil' if applical the end of this accounti	o Company lale, do not lea	Accounts		
Section E - Informa To be completed by all companies.	ation Supplemental to Please enter 'nil' if applical the end of this accounti	o Company lale, do not lea	Accounts		
Section E - Information Section E - Information To be completed by all companies. Total number of employees at Depreciation charged to the P	Please enter 'nil' if applica the end of this accounti	o Company late, do not lea ling period:	Accounts	Total dividend pe	accounts
Section E - Informa To be completed by all companies. Total number of employees at Depreciation charged to the P	Please enter 'nil' if applica the end of this account rofit & Loss Account:	o Company late, do not lea ling period:	Accounts	Total dividend per	accounts
Section E - Information To be completed by all companies. Total number of employees at Depreciation charged to the P	Please enter 'nil' if applica the end of this account rofit & Loss Account:	o Company ble, do not lea ing period: £ paid?	Accounts		
Section E - Information To be completed by all companies. Total number of employees at Depreciation charged to the Part of the Company has declared a dividend:	Please enter 'nil' if applicate enter 'nil' if applicate the end of this account: The end of this account: Has it been proper to the end of this account:	o Company lale, do not lea ing period: £ paid?	Accounts we blank	Total dividend per	
Section E - Information To be completed by all companies. Total number of employees at Depreciation charged to the P	Please enter 'nil' if applicate the end of this account the end of this account: Has it been gived any amounts in respectived any amounts in respective and any amounts in respective any amounts in respective and any amounts and amounts and any a	o Company lale, do not lea ing period: £ paid?	Accounts we blank	Total dividend per £	
Section E - Information To be completed by all companies. Total number of employees at Depreciation charged to the P If the company has declared a dividend: Has the company paid or receiver.	Please enter 'nil' if applica the end of this account: The end of this account: Has it been properties to the end of this account:	o Company lale, do not lea ing period: £ paid?	Accounts ver blank.	Total dividend per	
Section E - Information To be completed by all companies. Total number of employees at Depreciation charged to the P If the company has declared a dividend: Has the company paid or receiver.	Please enter 'nil' if applicate the end of this account the end of this account: Has it been gived any amounts in respectived any amounts in respective and any amounts in respective any amounts in respective and any amounts and amounts and any a	o Company lale, do not lea ing period: £ paid?	Accounts ver blank.	Total dividend per £	

INCOME TAX (RETURNS) NOTICE 2011

Subsidiary 2011/075

This version is out of date





Page 4 of 4

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

Subsidiary 2011/075



Form CT1A

Revised calculation of tax payable/refundable based on audited accounts

for accounting periods ending on or after 1 January 2011

When do you need to use this form?

If you are required to file audited accounts by virtue of Section 30(1)(b) of the Income Tax Act 2010 and have filed unaudited accounts together with your return, your tax computation based on the audited accounts may differ to the tax liability previously disclosed. In these instances this form will need to be filed together with the audited accounts.

Tax liability as per tax computation - Form CT1	£
Tax liability as per tax computation based o	n audited
accounts	£
If the computation shows a loss for the period please enter nil in box 2.	
	box 1 minus box 2
Net difference in company's tax position	£
This is the net difference between the tax liability per the original ta that was filed based on the unaudited accounts and the tax compute the audited accounts.	
Balance of tax due/refundable	£
Cheque for balance of tax due	
If box 4 above indicates a balance of tax due please put an 'X' in the payable to the Government General Account for this amount.	following box and enclose a cheque made
claration	
Claration WARNING - Providing false information in this ret company's profit and therefore the resulting tax paya Section 66 of the Income Tax Act 2010.	
WARNING - Providing false information in this ret company's profit and therefore the resulting tax paya	ble, can lead to a penalty in accordance w
WARNING - Providing false information in this ret company's profit and therefore the resulting tax paya Section 66 of the Income Tax Act 2010. DECLARATION - I declare that the information contain	ble, can lead to a penalty in accordance w
WARNING - Providing false information in this ret company's profit and therefore the resulting tax paya Section 66 of the Income Tax Act 2010. DECLARATION - I declare that the information contain the best of my knowledge and belief.	ble, can lead to a penalty in accordance w
WARNING - Providing false information in this ret company's profit and therefore the resulting tax paya Section 66 of the Income Tax Act 2010. DECLARATION - I declare that the information contain the best of my knowledge and belief.	ble, can lead to a penalty in accordance w
WARNING - Providing false information in this ret company's profit and therefore the resulting tax paya Section 66 of the Income Tax Act 2010. DECLARATION - I declare that the information contain the best of my knowledge and belief. Signature A photocopy of a signature is not acceptable	ble, can lead to a penalty in accordance w
WARNING - Providing false information in this ret company's profit and therefore the resulting tax paya Section 66 of the Income Tax Act 2010. DECLARATION - I declare that the information contain the best of my knowledge and belief. Signature	ble, can lead to a penalty in accordance w

F C Carreras Commissioner of Income Tax

INCOME TAX (RETURNS) NOTICE 2011

Subsidiary 2011/075

This version is out of date

Form CT2

Income Tax Office Return of dividends

Ministry of Finance

for accounting periods ending on or after 1 January 2011

A return of dividends (CT2) is to be completed in the case of any company that has declared a dividend in favour of an ordinarily resident person of Gibraltar or another company incorporated in Gibraltar. This requirment does not apply to any company, the shares of which are listed on a Recognised Stock Exchange. Important notes & guidelines

In accordance with the provisions of section 59 of the Income Tax Act 2010 ("the Act") this return of dividends should be filed at the Income Tax Office within one month of the dividend being declared.

Main Street, Gibraltar. In order to assist you in completing this return, sample forms have been prepared including appropriate numerical examples and these are This form is to be completed (either on-line or handwritten), signed and bundled together for submission to the Income Tax Office at St. Jago's Stone Block, 331 available in the Gibraltar Government's website www.gibralter.gov.gi. If you require further assistance however, please contact this Office on Tel. Nos. 20074889 20074915 or by email at incometax@gibraltar.gov.gi.

recipient or the corresponding tax credit incorrectly allocated

All the information requested in this return should be duly provided, otherwise there is the possibility that either the dividend may be incorrectly assessed on the

		l	
		(<i>Kk</i> /ww/pp)	-
end		Accounting period	/ unaudited accounts £
Details of company & dividend	Name of company	Taxpayer reference	Net dividend per audited / unaudited accounts (This should be equal to box 6 of Form CT1)

F C Carreras Commissioner of Income Tax

This version is out of date

Subsidiary 2011/075

PART 1 - Analysis of distributable reserves per accounting perioc

taxed or taxable income and non-taxed or non-taxable income, so that ultimately only a dividend from a taxed or taxable source of income will be The purpose of Table 1 is to enable the anlaysis of the company's distributable profits or reserves between those that have been derived from chargeable in the hands of the beneficiary.

assessment would not be required to analyse their distributable profits in such a manner unless the profits associated with these earlier periods were not liable to tax by virtue of other applicable legislation. Specific examples of other applicable legislation include the relevant provisions The chargeability of dividends based on the underlying source of income came into effect on 1 July 2005 and therefore is applicable to any accounting periods forming the basis of a year of assessment as from 2005/2006. Accounting periods corresponding to earlier years of under (1) the Development Aid Act 1981; (2) the Companies (Taxation and Concessions) Act 1983; and (3) the Parent and Subsidiary Company Rules 2008.

Guidance on the completion of Table 1

SECTION 1

accumulate past retained profits or reserves available for distribution in those instances where no analysis of these are required. The amount of profits or reserves available for distribution for an anomination will be the contraction of these are required. The amount of You are required to enter those accounting periods in which there are retained profits or reserves available for distribution. It is possible

SECTION 2

accounting period, in accordance with the provisions of the Act. This can be determined using the following formula for each respective You must analyse these retained profits or reserves on a proportional basis based on the ratio of chargeable income to total income for each accounting period:

Proportional income ratio ("R") = Income chargeable to tax in the accounting period

Total income for the accounting period

The income chargeable to tax must be determined in accordance with any specific exemptions for the applicable year of assessment.

The ratio [R] must then be applied to the total distributable profits or reserves available for distribution ("D") as follows:

Profits or reserves derived from taxed or taxable income: Profits or reserves derived from non-taxed or taxable income:

D x (100 - R)

FCTION

You must allocate the dividend to those profits or reserves derived from taxed or taxable income first then followed by those derived from noniaxed or non-taxable income on a first in first out (FIFO) basis. Therefore you will only be able to match a dividend againt profits derived from nonaxed or non-taxable income once all the taxed or taxable profits or reserves have been exhausted.

7	01	IΛ	1_2	4
Z	U	ΙU) - Z	

INCOME TAX (RETURNS) NOTICE 2011 This version is out of date

Subsidiary 2011/075

This version is out of date

Subsidiary 2011/075

The												T	1		
or reserves. 'eriod as per		fit available	Total												
uted profits of accounting p	SECTION 4	ice of retained pro	Non-taxed /	ayana a											(pm
ent of undistrib dividend in the		Final balan	ple												ce as the balance c/f
rom each compon al to the total net	N 3	ted in accounts	of income:	Non-taxed/taxable											TOTAL NET DIVIDEND PER BOX 1 (If additional sheets are used then please complete the relevant box(es) in Part 4 and use the above balance as the balance c/fwd)
analysed above frine should be equi	SECTIC	Net dividend report	analysed by type	Taxed/ taxable											1 Sevant box(es) in Part 4
idend a availab CCOUN					<u> </u>]]	П	ER BOX lete the re
ained profits ained profits :RVES PER A		ofit available	Total												TOTAL NET DIVIDEND PER BOX 1 are used then please complete the rele
ion 2, by dedu alances of ret JTABLE RESE	SECTION 2	ance of retained pro	Non-taxed /	taxable income											TOTAL I
sis as per Sect itial and final bo itial op DISTRIBU		Initial bala	Taxed/ taxable												(If addition
SECTION 4 Continue the analy difference in the intercounts.	SECTION 1		Accounting Period											TOTALS £	
	SECTION 4 Continue the analysis as per Section 2, by deducting the dividend analysed above from each component of undistributed profits or reserves. The difference in the initial and final balances of retained profits available should be equal to the total net dividend in the accounting period as per the accounts. TABLE 1 - ANALYSIS OF DISTRIBUTABLE RESERVES PER ACCOUNTING PERIOD	the analysis as per Se in the initial and final ANALYSIS OF DISTRI	the analysis as per Se in the initial and final and Inla and Inla Inla Inla Inla Inla Inla Inla Inla	the analysis as per Se in the initial and final ANALYSIS OF DISTRI	the analysis as per Se in the initial and final ANALYSIS OF DISTRI	the analysis as per Se in the initial and final ANALYSIS OF DISTRI	the analysis as per Se in the initial and final ANALYSIS OF DISTRI	the analysis as per Se in the initial and final ANALYSIS OF DISTRI	the analysis as per Se in the initial and final ANALYSIS OF DISTRI	the analysis as per Se in the initial and final ANALYSIS OF DISTRI	the analysis as per Se in the initial and final ANALYSIS OF DISTRI	the analysis as per Se in the initial and final and final Period Taxed taxable income	the analysis as per Se in the initial and final and final ANALYSIS OF DISTRI	the analysis as per Se in the initial and final ANALYSIS OF DISTRI	the analysis as per Se in the initial and final ANALYSIS OF DISTRI

INCOME TAX (RETURNS) NOTICE 2011

Subsidiary 2011/075

This version is out of date

PART 2 - Calculation of tax credit and gross assessable dividend per accounting period

The purpose of Table 2 is to enable the calculation of the tax credit only in respect of the dividend derived from taxed or taxable sources of income, which will represent the set-off available to the benficiary.

Guidance on the completion of Table 2

SECTION 1

You need to re-enter the information in respect of the accounting periods in which there are retained profits or reserves available for distribution, from Section 1 of Table 1 in column [A], and the taxed or taxable portion of the total net dividend identified in Section 3 of Table 1 in column [B]

SECTION 2

The tax rate for the year of assessment for which the respective accounting period forms the basis period must be entered. The tax rates for the past twenty years of assessment are listed next to Table 2 but you may contact this Office on Tel. Nos. 20074889 or 20074915 or by email at income.tax@gibraltar.gov.gi if older rates are required. The tax rates provided are the 'full' corporation tax rates that were applicable. You may have been eligible for a reduced rate of tax either by virtue of being a small company or being eligible for start up relief. If yo are unsure of what rate should apply you should contact this Office on contact details provided above.

SECTION 3

The corresponding tax credit for the accounting period is the difference between the gross assessable dividend in Section 4 (calculated as explained below) and the taxed or taxable portion of the net dividend in column [B] of Section 1.

You may find it helpful to calculate the gross assessable dividend first and then use this to ascertain the corresponding tax credit.

The gross assessable dividend for each respective accounting period is calculated using the following formula:

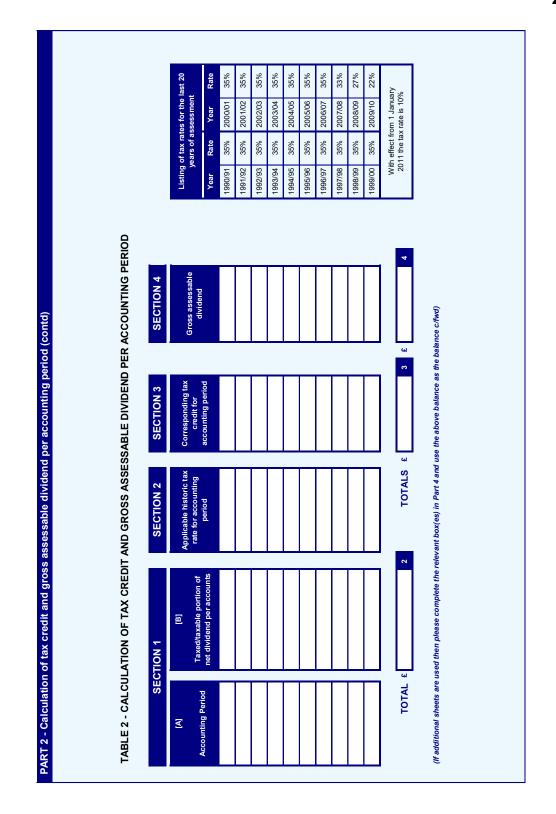
SECTION 4

(100 - Applicable tax rate for accounting period) Taxed/ taxable portion of net dividend per accounts

The taxed/taxable portion of net dividend per accounts is the amount per column [B] of Table 2.

This version is out of date

Subsidiary 2011/075



INCOME TAX (RETURNS) NOTICE 2011

Subsidiary 2011/075

This version is out of date

PART 3 - Details of dividends received by shareholder(s)

The purpose of Table 3 is to provide this Office with the full details of both the dividend paid to the beneficiary and their personal details to enable this income to be taxed accordingly.

Guidance on the completion of Table 3

- You are required to provide the full name and address of each shareholder who is in receipt of a dividend from the company. Shareholders will only be liable to tax on the dividend income received in respect of that dividend derived from a taxed or taxable source of income.
- The taxpayer reference number of each of the shareholders in receipt of dividend income from the company must be provided. In the instance that the shareholder has not previously been registered with the Income Tax Office, this should be done immediately so that a reference number may be allocated to them and to ensure that the correct taxation is applied. ĸi
- You are required to record the number of shares held by each shareholder. The total number of shares in Table 3 should equal the total number of shares issued by the company. This should agree to the number of issued shares stated in the corporate tax return (Form CT1). က

The totals of the net assessable dividend, tax credit and gross assessable dividend should be taken from the total boxes in Table 2 (or from

- The analyses of the above between each shareholder in receipt of a dividend should be proportionally based on their respective the totals per the corresponding additional sheets). shareholding.
- The date of payment of the dividend to each individual shareholder must be provided. Ď.

IMPORTANI

form). If the information in this table is neither correct or complete then this may lead to the beneficiaries of the dividend income being incorrectly assessed. The Income Tax Office will not assume responsibility for any errors occurring as a result of incorrect or incomplete Please ensure that <u>all</u> the information stated in Table 3 is correct and complete (including calculations taken from other tables within this information being filed.

© Government of Gibraltar (www.gibraltarlaws.gov.gi)

4

This version is out of date

Subsidiary 2011/075

Name and address of shareholders	Nu Taxpayer reference	Number of shares held	Net assessable dividend per Table 2 Box 2	Total tax credit per Table 2 Box 3	Total tax credit per Gross assessable dividend Table 2 Box 3 per Table 2 Box 3	Date paid
TOTALS (£'s where applicable)	applicable)					

Subsidiary 2011/075

This version is out of date

PART 4 - Additional sheets used in completing the return	ng the return	
Please put an 'X' in the boxes provided	Please put an 'X' in the boxes provided, indicating which additional sheets have been used in completing this return of dividends.	
Table 1 - Analysis of distributable reserves per accounting period (Form CT2A)	s per accounting period (Form CT2A)	
Table 2 - Calculation of corresponding tax	Table 2 - Calculation of corresponding tax credit and gross assessable dividend per accounting period (Form CT2B)	
Table 3 - Details of dividends received by shareholders (Form CT2C)	shareholders (Form CT2C)	
All additional sheets should be attached to	attached to this document for filing with the Income Tax Office.	
PART 5 - Declaration		
DECLARATION I declare that the information contained in	DECLARATION I declare that the information contained in this tax return is correct and complete to the best of my knowledge and belief.	
Signature	Name (in capitals)	
	Designation	
A photocopy of a signature is not acceptable		
	Except where a liquidator or administrator has been appointed, any person signing this declaration must be authorised to sign on behalf of the company	
	FOR OFFICE USE ONLY	
		_]

INCOME TAX (RETURNS) NOTICE 2011

This version is out of date

Subsidiary 2011/075