

Income Tax Office

HM Government of Gibraltar

# **APPLICATION FOR REGISTRATION AS A SELF-EMPLOYED INDIVIDUAL (S1)**

#### Important Notes

This form must be duly completed in **CAPITALS**, signed, and bundled together with any relevant documents specifically requested within this form and submitted to the Income Tax Office at St Jago's Stone Block, 331 Main Street Gibraltar. If you require any assistance in completing this form, please contact our offices on Tel. No. 200 74874 or by email at selfemployed@gibraltar.gov.gi

### Section 1 - Personal Details

#### **Full Name**

Nationality

Date of Birth

**Residential Address** 

Please state since when you have been residing at the above mentioned address:

If you reside in Gibraltar please state since when:

**Contact Phone Number(s)** 

**Email Address** 

Taxpayer Refe	rence Number				
Please tick the box applicable to you:					
Married	<b>Civil Partner</b>	Single	Widowed	Divorced	Separated

If married or in a civil partnership, please complete Section 2, otherwise continue to Section 3

### Section 2 - Spouse / Civil Partner Details

Spouse / Civil Partner Full Name

#### Nationality

**Date of Birth** 

**Residential Address** 

Please state since when your spouse / civil partner has been residing at the above mentioned address:

If your spouse / civil partner works in Gibraltar please state since when and where:

### **Section 3 - Employment Details**

Name of Last Employer / Details of Previous Self-Employment

Date Commenced

Date of Termination / Cessation

If date of termination/cessation was over 3 months ago, please give details of your status during this period:

If you have any paid employment in addition to being self-employed, please give full details:

**Employer Name** 

**Employer Address** 

If you are a director or shareholder of any limited company, <u>in addition</u> to being self-employed please give full details:

**Company Name** 

Post Held

### Section 4 - Trading / Professional Details

Commencement date as self-employed

What is your trade / profession? (e.g. Construction, Lawyer etc.)

Please describe in detail the nature of your trade / profession:

What is your role? (e.g. Sole Trader, Partner, etc.)

#### Section 5 - Business Details (only to be completed if in possession of a Business Name Registration Certificate)

**Business Name** 

**Business Address** 

**Business Contact Number(s)** 

**Business Email Address** 

If you have business partners, they must also register as self-employed individuals for social insurance and income tax. Please write their names and dates of birth below:

Nar	ne
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Date of Birth

Name

Date of Birth

If you are employing or thinking of employing someone to work for you, you also need to register yourself or your business for PAYE purposes. For further information please contact the PAYE section either in writing, via Tel. No. 20074924 or email paye@gibraltar.gov.gi.

## Section 6 - Social Insurance Option For Self-Employed Women

As from 24th July 2014, under the Social Security (Insurance) Act, a self-employed woman may apply for maternity allowance. If you want to opt to pay the "additional voluntary contribution" to be able to claim this allowance, please tick the following box.



Note: if you opt to pay the "additional voluntary contribution" you must maintain the payment of this contribution during the whole of your self-employed working life.

# Section 7 - Self-Employed Details

In order to ascertain whether you classify as a self-employed	ed individual, please answer the following questions:				
Do you work a set amount of hours? Yes No	Does anyone have the right to select, suspend or dismiss you from your business / trade?				
What hours do you work?	Yes No				
	Do you risk your own money?				
Who decides these hours?	Yes No				
	Do you provide the main items of equipment you need for your job?				
Are you paid per hour, week, month or job?	Yes No				
Can you get overtime pay or bonus payments? Yes No Can someone tell you at any time how to carry out your business / trade? Yes No	Do you agree to carry out a job for a fixed price regardless of how long the job may take?         Yes       No         Are your services available to anyone who approaches you?         Yes       No				
Section 8 - Documentation Required (Please s	supply a copy of all applicable documents and tick relevant boxes)				
Passport	ID Card				
Gibraltar Civilian Registration Card	Business Name Registration				
Permit of Residence	Business Licence				
Proof of Address					
Section 9 - Declaration					
I deploye that to the best of my knowledge and belief the neutroplaye given on this form are served and complete. If it					

I declare that to the best of my knowledge and belief the particulars given on this form are correct and complete. If it is a requirement for me to have a business licence and I have not provided one, I acknowledge that a copy of this form will be sent to the Office of Fair Trading for action.

 Signed:
 Date:

 Please allow at least 10 working days for this office to consider this application. Unless you hear from us within this period, you are then required to register at the Department of Employment. Once the Department of Employment approves your registration, the Income Tax Office will prepare a literature pack containing all necessary documents.

 Please advise how you wish to receive your literature pack by ticking one of the boxes below:

 Collection at self-employed counter:

For office use only:

Taxpayer Ref: \_\_\_\_\_\_

Application Approved: Yes / No

Reason for non-approval: \_\_\_\_\_\_

Date: \_\_\_\_\_\_