

## **CATEGORY 2 INDIVIDUAL**

### **FORM OF APPLICATION FOR A CERTIFICATE QUALIFYING AN INDIVIDUAL AS A CATEGORY 2 INDIVIDUAL UNDER THE PROVISIONS OF THE QUALIFYING (CATEGORY 2) INDIVIDUALS RULES 2004.**

Finance Centre Director  
Government of Gibraltar  
Finance Centre  
Suite 761, Europort  
Gibraltar

I hereby apply for the issue of a certificate under the Qualifying (Category 2) Individuals Rules 2004.

1. (a) **Name:**
- (b) **Address:**
- (c) **Nationality:**
- (d) **Occupation:**

2. I hereby certify that:

- (a) subject to sub-rule (b) below I have or I intend to have available for my exclusive use approved residential accommodation in Gibraltar for the whole of the year of assessment.
- (b) in the year of application I have approved residential accommodation for my exclusive use for that part of the year of assessment remaining from the date of issue of the certificate.
- (c) I have not within the period of five years immediately preceding the year of assessment in which the application is made –
- (a) been present in Gibraltar for a period greater than either –
- (i) 183 days in any one of those years, or
- (ii) an average of 90 days in any three of those years; or

been engaged in a trade, business or employment in Gibraltar other than –

- (i) duties incidental to any trade, business or employment based outside Gibraltar,
  - (ii) duties as a director of a company which at the time of the performance of the duties was an exempt company under the Companies (Taxation and Concessions) Ordinance, or
  - (iii) duties as a director of a company which at the time of the performance was a qualifying company under section 41 of the Ordinance.
  - (iv) duties as a director of a company which at the time of the performance of the duties was a company which did not carry on or transact any trade or business in Gibraltar, unless that trade or business was such that-
    - (aa) all receipts and income arising from it in the ordinary course of the trade or business arose either outside Gibraltar or from persons other than Gibraltarians or residents of Gibraltar, and
    - (bb) the trade or business was not in the opinion of the Finance Centre Director in direct competition with any other trade or business established in Gibraltar before the commencement of the duties,
- (d) I will not as a Category 2 Individual engage in a trade, business or employment in Gibraltar other than –
- (a) duties incidental to any trade, business or employment based outside Gibraltar,
  - (b) duties as a director of a company which was;
    - (i) an exempt company under the Companies (Taxation and Concessions) Ordinance; or
    - (ii) a qualifying company under section 41 of the Ordinance; or
  - (c) duties as a director of a company which at the time of the performance of the duties is a company which does not carry on or transact any trade or business in Gibraltar, unless that trade or business is such that-
    - (aa) all receipts and income arising from it in the ordinary course of the trade or business arose either outside Gibraltar or from persons other than Gibraltarians or residents of Gibraltar, and
    - (bb) the trade or business was not in the opinion of the Finance Centre Director in direct competition with any other trade or business established in Gibraltar before the commencement of the duties,

3. Within two months of the issue of the certificate I will notify the Finance Centre Director of the specific property acquired, or rented. (Copy of the Deed of Title to be enclosed or Rental Contract).
4. I acknowledge that if I do not acquire or rent the property on a continuous basis or fail to meet any of the requirements as stated in Section 7 of the said Rules I shall return the Certificate forthwith to the Finance Centre Director and acknowledge that I shall forfeit the tax status that it conveys.
5. In support of this application I append two character references (one of which must be from a Bank), copy of passport, CV, proof of financial standing and accommodation approval application form.
6. To the best of my knowledge, information and belief the information given in this application is true and correct.
7. I enclose an application fee of £1000 which I acknowledge is not refundable.

Dated this ..... day of ..... 20 .....

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(Signature)

*NOTE: The Finance Centre Director may in individual cases require the applicant to submit further information before determining the application.*