



## CATEGORY 2 INDIVIDUAL

### Application for a Certificate qualifying an individual as a Category 2 Individual under the Qualifying (Category 2) Individuals Rules 2004.

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

### APPLICATION FORM

Please complete all sections in BLOCK CAPITALS and ensure all information is accurate and complete.

#### 1. Personal Information

Full Name (as stated in Passport)	
Date of Birth	
Current Residential Address	
Place and Country of Birth	
Nationality	
Passport Number	
Occupation / Profession	
Marital Status	

#### 2. Additional Information (Family)

Please provide details of family members who will be residing with you in Gibraltar (if applicable):

Name	Date of Birth	Relationship	Rule 11 (Yes/No)*

*\*Rule 11 – Where an applicant intends to elect that the income of a spouse, civil partner or any child of his or his spouse or civil partner be deemed to be that of the Category 2 Individual.*



### 3 Declaration and Signatures

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

I hereby certify that:

(a) subject to sub-rule (b) below, I have, or intend to have, approved residential accommodation in Gibraltar for my exclusive use for the whole year of assessment.

(b) In the year of application, I will 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 exceeding -

(i) 183 days in any such year of assessment, or

(ii) an average of 90 days in any three of those years of assessment; or

(b) carried on or exercised any trade, business, profession, vocation or employment in Gibraltar.

(d) I confirm that the provisions of Rule 5 of the Rules shall apply in respect of permitted activities and chargeability to taxation on those activities.

#### **Residential Accommodation**

(a) I confirm that within two months of the approval of the certificate, I will notify the Finance Centre Director of the specific property identified for my exclusive use, for approval by the Finance Centre Director. I acknowledge that the certificate will not be issued until a copy of the Deed of Title or Rental Contract is provided to the Gibraltar Finance Centre.

(b) I acknowledge that if I do not acquire or rent the property on a continuous basis, or fail to meet any of the requirements stated in Section 7 of the Rules, I shall return the Certificate forthwith to the Finance Centre Director and acknowledge that I shall forfeit the tax status it conveys.

(c) I acknowledge and agree that if I surrender or forfeit the tax status, I will not have a right to continue to be resident in Gibraltar.

## Supporting Documents

In support of this application, I append the following documents:

- Cover Letter
- Passport Copy
- Curriculum Vitae
- Character Reference
- Bank Letter (confirming date of bank account opening)
- Proof of financial standing
- Reliance letter from a Gibraltar regulated intermediary
- For persons listed under Section 2 ‘Family’ and where an election is made under Rule 11, the following documents are required: Passport copies, Marriage Certificate, Birth Certificate, School Enrolment Letter

*Note: The Finance Centre Director may in individual cases require the applicant to submit further information before determining the application. For further information on documentation please visit our website [www.gibraltarfinance.gi](http://www.gibraltarfinance.gi)*

## Application Fee

I have made payment of the application fee of **£5,000**, which I acknowledge is non-refundable.

## Declaration

I hereby declare that the information provided in this application is true and complete to the best of my knowledge. I understand that any false or misleading information may result in the rejection of this application or the subsequent withdrawal of status, if granted.

I consent to the sharing of data and documentation with Government departments, regulatory bodies, and other agencies, where this is necessary.

Name	
Signature	
Date	

## 4. Data Protection Notice

Under the Data Protection Act 2004, the Finance Centre Director reserves the right to collect, store and process personal data for the purpose of this application and for the administration of the ongoing status in relation to it.