

EASY.OFFICE

— G I B R A L T A R —

FLEXIBLE WORKSPACE &
BUSINESS SOLUTIONS



MAIN STREET
GIBRALTAR

STARTING A BUSINESS IN GIBRALTAR

A PRACTICAL STEP-BY-STEP GUIDE



CLEAR STEPS

Understand what you need to do and in what order.



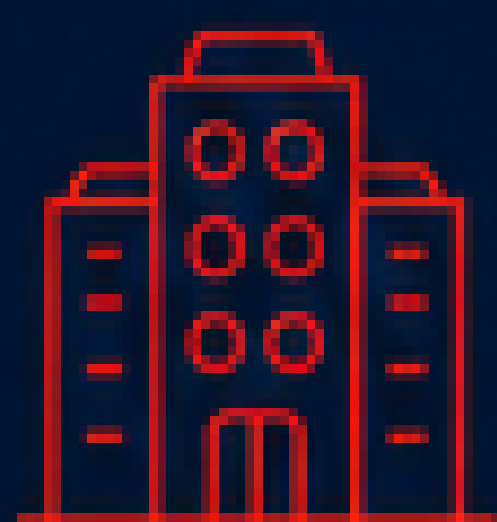
LOCAL KNOWLEDGE

Practical information about setting up and operating in Gibraltar.

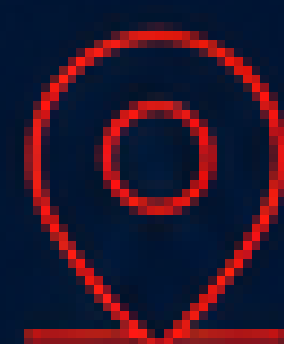


EXPERT SUPPORT

Find out how Easy.Office can support you at every step of your journey.



**YOUR PARTNER
FOR BUSINESS
IN GIBRALTAR**



PRIME LOCATION

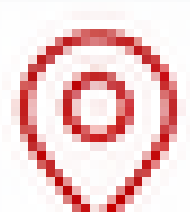
Main Street,
Gibraltar



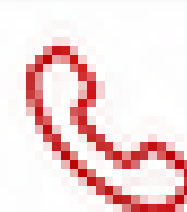
FLEXIBLE SOLUTIONS

Workspace, business
address & meeting
rooms

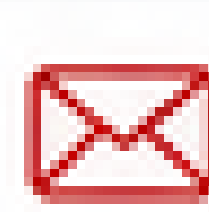
All you need to get started.



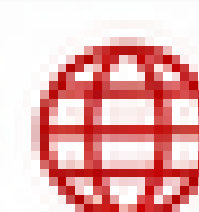
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THE BUSINESS START-UP PROCESS

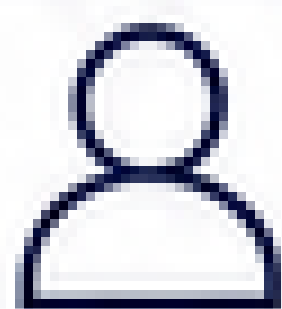
Starting a business in Gibraltar involves several key steps. The process below provides a simple overview of the journey from initial planning to trading.



CHOOSE YOUR BUSINESS STRUCTURE

The right structure will depend on your circumstances, the level of risk, tax considerations and how you plan to operate.

1. SELF-EMPLOYED / SOLE TRADER

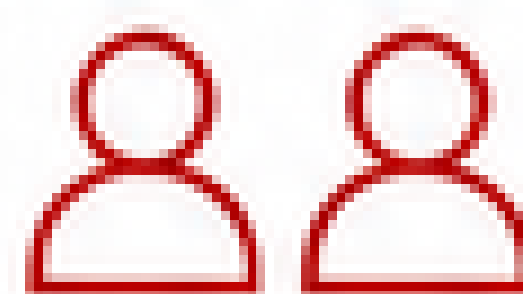


- Owned and run by one individual
- You and your business are legally the same
- Easiest and quickest to set up
- You are personally liable for debts and obligations
- Profits are taxed as personal income

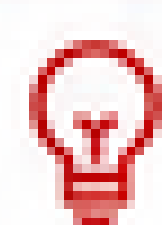


Ideal for individuals offering services, freelancers and small-scale businesses.

2. PARTNERSHIP



- Two or more people run the business together
- Can be general or limited partnership
- Shared profits, losses and responsibilities
- Partners are usually personally liable for debts
- Requires partnership agreement



Ideal for businesses with two or more owners sharing resources and skills.

3. LIMITED COMPANY



- Separate legal entity from its owners
- Shareholders have limited liability
- More formal set-up and compliance requirements
- Potential tax advantages
- Perpetual existence (continues even if owners change)



Ideal for growing businesses and those seeking to protect personal assets.

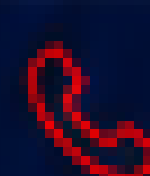


IMPORTANT

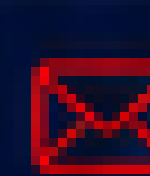
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Cover Here



CONTINUE YOUR JOURNEY
Each step brings you closer to
success with your or new business.

NEXT
Page 2 – Choosing
Your Business Structure





02 | THE BUSINESS START-UP PROCESS

CHOOSING YOUR BUSINESS STRUCTURE

The first step in starting a business in Gibraltar is deciding how your business will be structured.

Each structure has different legal, tax and administrative considerations. The right choice will depend on your circumstances and future plans.



1

SELF-EMPLOYED / BUSINESS NAME

Ideal for individuals who want to run their business alone with simplicity and flexibility.

- ✓ You can trade in your own name or under a registered business name.
- ✓ Sole traders are personally liable for business debts.
- ✓ Profits are taxed as personal income.
- ✓ Easier and quicker to set up.
- ✓ Suitable for small businesses and freelancers.



Best for: Freelancers, consultants, small businesses and individuals.

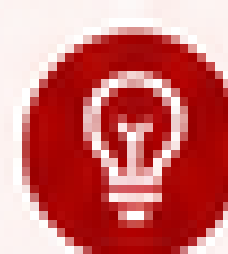


2

PARTNERSHIP

Ideal for two or more people who want to run a business together.

- ✓ Can be a general partnership or limited partnership.
- ✓ Partners share profits, losses and responsibilities.
- ✓ Partners are usually personally liable for business debts.
- ✓ Requires a partnership agreement.



Best for: Businesses with two or more owners sharing resources and skills.



3

LIMITED COMPANY

Ideal for businesses that want separate legal identity and greater flexibility for growth.

- ✓ Separate legal entity from its owners.
- ✓ Shareholders have limited liability.
- ✓ More formal set-up and compliance requirements.
- ✓ Potential tax advantages.
- ✓ Perpetual existence (continues even if ownership changes).

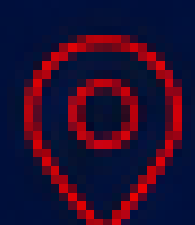


Best for: Growing businesses and those seeking to protect personal assets.



IMPORTANT

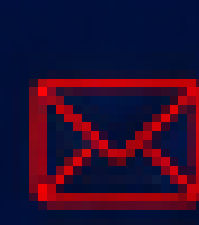
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PREVIOUS

Page 1 – The Business
Start-Up Process



CONTINUE YOUR JOURNEY

Each step brings you closer to
successfully launching your business.

NEXT

Page 3 – Self-Employed /
Business Name Process

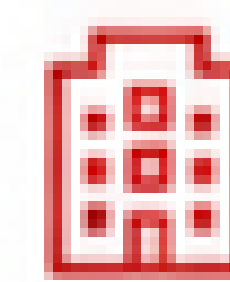




03 | SELF-EMPLOYED / BUSINESS NAME ROUTE

SELF-EMPLOYED /
BUSINESS NAME PROCESS

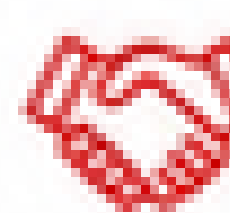
Follow the step-by-step process below if you are setting up as self-employed or trading under a business name.

WHY THE BUSINESS ADDRESS
COMES FIRST

A suitable business address or premises is generally required before you can commence the business registration process.



This ensures that your business has a legitimate base of operations and meets regulatory requirements from the outset.



It also helps determine which licences, registrations or approvals may be required for your business activity.

THE PROCESS INCLUDES:

- ✓ Secure your business address or premises.
- ✓ Decide whether to trade in your own name or under a business name.
- ✓ Check which licence or registration your business requires.
- ✓ Complete the application and receive your licence or registration.
- ✓ Register with the Income Tax Office.
- ✓ Register with the ETB (if applicable).
- ✓ Comply with any other sector-specific requirements.

DID YOU KNOW?



- The majority of home addresses cannot be used for registration **in the majority of cases.**
- A Premises Waiver can be applied for, depending on your business model and the nature of your activity.
- You must demonstrate that your business can operate from the proposed address or premises.



IMPORTANT

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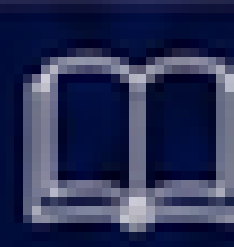
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Page 2 - Choosing
Your Business Structure



CONTINUE YOUR JOURNEY
Each step brings you closer to
launching and growing your business.

NEXT
Page 4 - Limited Company
Registration





04 | LIMITED COMPANY ROUTE

LIMITED COMPANY
PROCESS

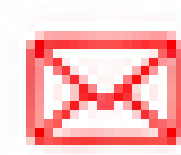
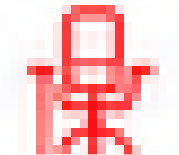
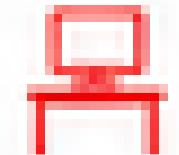
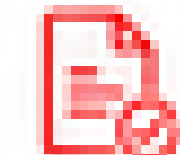
Follow the step-by-step process below to incorporate and register your Limited Company in Gibraltar.

1

APPOINT A COMPANY MANAGER
OR INCORPORATE THE COMPANY

- Select a Company Manager or Corporate Service Provider (if using one).
- Incorporate your Limited Company with Companies House Gibraltar.

2

SECURE A SUITABLE BUSINESS
ADDRESS OR PREMISESBusiness
AddressFlexible
WorkspaceDedicated
DeskPrivate
OfficePremises Waiver
(where applicable)

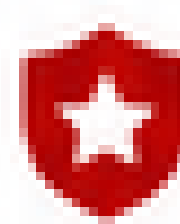
This should be arranged before commencing the licensing and registration process.

3



DETERMINE YOUR LICENSING REQUIREMENTS

Does your business require:

OFT Business
Licence

OFT Registration

Registration with
another Licensing
Authority (if required)

4



LICENCE / REGISTRATION APPROVED

Once your application or registration is approved, you will receive your licence or registration.

5



REGISTER WITH THE ETB

Register with the Employment & Training Board (ETB) as an employer (if you have staff) or undertake your obligations as required.

6



REGISTER WITH THE INCOME TAX OFFICE

Register your business with the Income Tax Office for tax purposes.

7



READY TO TRADE

You are now ready to start trading and growing your business in Gibraltar.

ABOUT LIMITED COMPANIES



A Limited Company is a separate legal entity from its owners.



Shareholders have limited liability, protecting personal assets.



Suitable for businesses with multiple owners or future growth potential.



Often preferred by businesses seeking external investment or finance.

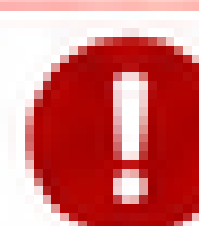
THE PROCESS INCLUDES:

- ✓ Appoint a company manager or incorporate the company.
- ✓ Secure a suitable business address or premises.
- ✓ Determine whether your business requires a licence or registration.
- ✓ Submit and obtain approval for your licence or registration.
- ✓ Register with the ETB (if applicable).
- ✓ Register with the Income Tax Office.
- ✓ Comply with any other sector-specific requirements.

DID YOU KNOW?



- The majority of home addresses cannot be used for registration **in the majority of cases**.
- A Premises Waiver can be applied for, depending on your business model and the nature of your activity.
- You must demonstrate that your business can operate from the proposed address or premises.



IMPORTANT

The process may vary depending on the nature of your business.

Always check current requirements with the relevant authorities.



IMPORTANT

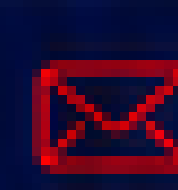
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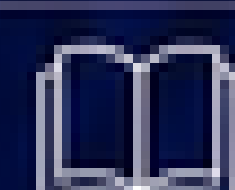
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PREVIOUS
Page 3 – Self-Employed /
Business Name Route



CONTINUE YOUR JOURNEY
Each step brings you closer to
successfully launching your business.

NEXT
Page 5 – Register with
the Income Tax Office





BUSINESS LICENSING IN GIBRALTAR

Do I Need a Business Licence?

Follow the process below to determine your licensing requirements and apply to the relevant authority.



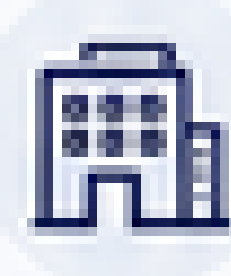
BEFORE YOU APPLY



Business activity identified



Suitable business address or premises secured



Business structure established



Supporting documents prepared



Any additional approvals identified



The requirements and documents needed will depend on the nature of your business.

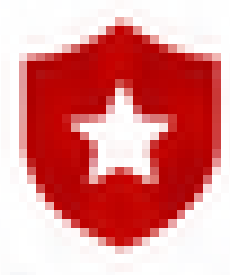
START



Have you identified your business activity?



Does your activity require:



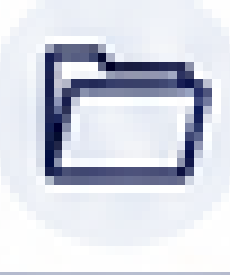
Business Licence



Business Registration



Another Licensing Authority



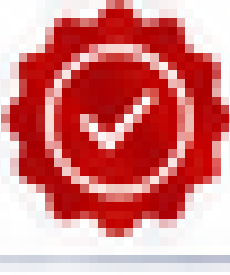
Prepare your application and supporting documents



Submit your application to the relevant authority



Application assessed



Licence / Registration Granted



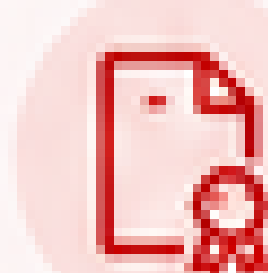
NEXT STEP

Register with the Employment & Training Board (ETB) and the Income Tax Office.

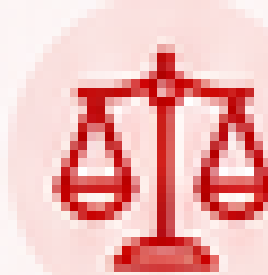
Once your Business Licence or Registration has been granted, the next stage is to complete your registrations with the relevant authorities before commencing business operations.



DID YOU KNOW?



Most businesses operating in Gibraltar require a Business Licence unless the activity is regulated under another enactment.



Licensing requirements depend on the nature of the business activity.



Supporting documentation varies depending on the type of application being made.

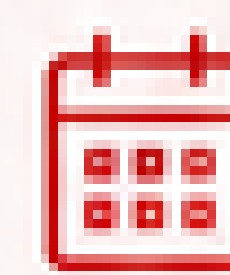


Some businesses may require approvals from another licensing authority instead of, or in addition to, the OFT.

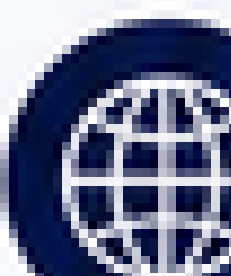


IMPORTANT

A Business Licence application should only be submitted once your business structure, business address or premises, and supporting documentation are in place.



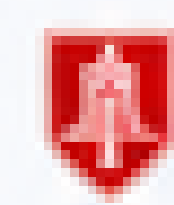
Always check the latest guidance before submitting your application.



OFFICIAL GUIDANCE

For full details of requirements, application forms and fees, please visit:

www.oft.gov.gi/business-licensing-requirements



OFT

OFFICE OF FAIR TRADING
GIBRALTAR



PREVIOUS

Page 4 (Limited Company Process)

CONTINUE TO NEXT SECTION

Page 6 – ETB Registration





ETB REGISTRATION

EMPLOYMENT & TRAINING BOARD (ETB)

All employers in Gibraltar must register with the Employment & Training Board (ETB) before employing staff.



ABOUT THE ETB

The Employment & Training Board (ETB) is responsible for employment and training matters in Gibraltar.

Registration enables the ETB to administer employment legislation and provide support and services to employers and employees.



WHEN TO REGISTER

- Before you start employing staff.
- When your business is ready to take on employees.
- If you have not previously been registered as an employer.



INFORMATION YOU MAY NEED

You will need to provide the following information and documents when registering:



Business Details

Business name, trading name (if any), type of business activity and contact details.



Trading Address

Your business address and contact information.



Employer Details

Full name, date of birth, identification (ID card or passport) and contact details.



Director / Proprietor Details

Details of all directors, partners or proprietors (as applicable).



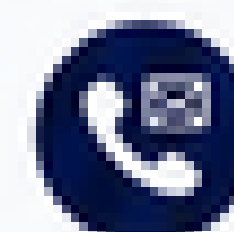
Company Registration Details

Companies House registration number (for limited companies) and memorandum & articles of association.



Business Licence / Registration Details

Copy of your Business Licence or Registration (if applicable).



Contact Information

Email address, telephone number and other contact details.

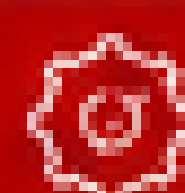


Business Plan

A business plan explaining your proposed business activities and how you intend to operate.

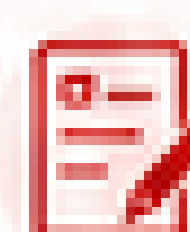


The ETB may request additional information or documents depending on your business structure or circumstances.



REGISTRATION PROCESS

1



COMPLETE THE EMPLOYER REGISTRATION FORM

Obtain the Employer Registration Form from the ETB website or office and complete all sections.

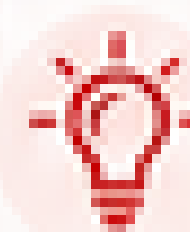
2



PREPARE SUPPORTING DOCUMENTATION

Gather all required information and supporting documents listed on the left.

3



PREPARE YOUR BUSINESS PLAN

Prepare a clear Business Plan outlining your business activities, operations and staffing requirements.

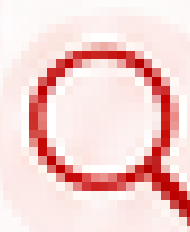
4



SUBMIT YOUR APPLICATION

Submit your completed form, documents and Business Plan to the ETB in person, by post or by email.

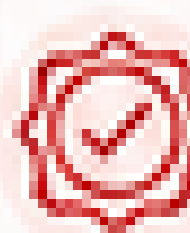
5



ETB REVIEW

The ETB will review your application and may contact you if further information is required.

6



REGISTRATION CONFIRMED

Once approved, you will receive confirmation of your employer registration.



Keep your registration details up to date. Notify the ETB of any changes to your business or employer information.



DID YOU KNOW?

As part of your ETB registration, you may be asked to submit a Business Plan explaining:

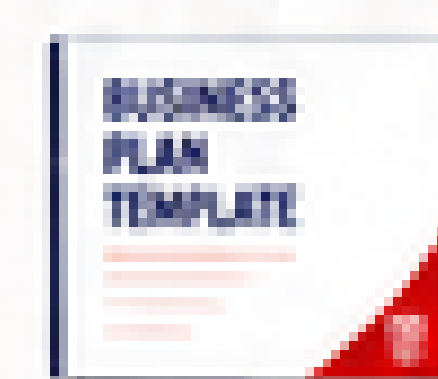
- ✓ Your proposed business activities
- ✓ Products or services
- ✓ Target customers
- ✓ How the business will operate
- ✓ Staffing requirements (if applicable)

A clear Business Plan can help support your registration.



NEED A BUSINESS PLAN?

Download our free Business Plan Template for Gibraltar Start-Ups from Easy.Office.



Visit: www.office.gi

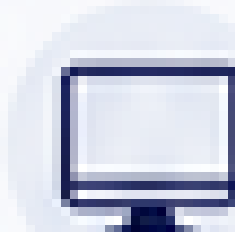


IMPORTANT

Failure to register with the ETB is an offence and may result in penalties.



You must inform the ETB of any changes to your business or employer details.



For forms, guidance and more information, visit:

www.gibraltar.gov.gi/etb



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Page 5 Business Licensing



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Page 7 – Income Tax Registration



06
PAGE



INCOME TAX & EMPLOYER REGISTRATION

INCOME TAX OFFICE – GIBRALTAR

Register your business for tax purposes and, where applicable,
as an employer for PAYE and Social Insurance.



WHO NEEDS TO REGISTER?

You will need to register with the Income Tax Office if you are:



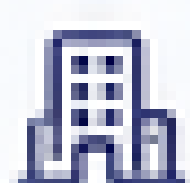
A Sole Trader



Operating under a Business Name



A Partnership



A Limited Company



An Employer (if you employ staff)



Registration should be completed as part of the business start-up process. The timing of Income Tax and ETB registrations may vary depending on your business structure and circumstances.



INFORMATION THAT MAY BE REQUIRED

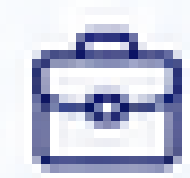
The Income Tax Office may request the following information:



Business details
(name, trading name, nature of business)



Trading address



Business activity



Director / Proprietor details
(name, date of birth, ID)



Business Licence / Registration
(if applicable)



Company details
(if applicable)
(including Companies House registration number)



Contact details



Additional information may be requested depending on your business structure and circumstances.



DID YOU KNOW?

- ✓ The order of ETB and Income Tax registration may vary depending on the type of business being established.
- ✓ Different registration requirements may apply depending on your business structure and activities.
- ✓ You must inform the Income Tax Office of any changes to your business details.
- ✓ Additional information may be requested during the registration process.



EMPLOYERS – ADDITIONAL REGISTRATIONS

If you intend to employ staff, you may also need to register as an employer for:



PAYE
(Pay As You Earn)



SOCIAL INSURANCE
Employee and employer contributions

These registrations ensure that tax deductions and social insurance contributions are administered correctly.



IMPORTANT

Registering with the Income Tax Office is only the first step. Businesses and employers are responsible for meeting their ongoing obligations.



Keep accurate
business records



File returns
when due



Pay tax and
contributions
on time



USEFUL CONTACTS

Income Tax Office
Suite 721, Europort
Gibraltar

T: +350 200 78866

E: incometax@gibraltar.gov.gi

W: www.gibraltar.gov.gi/income-tax-office



Opening Hours

Monday to Friday
9:00am – 1:00pm
2:00pm – 4:00pm
(Closed on public holidays)



Online Services

Many forms and information
are available online at:
www.gibraltar.gov.gi/income-tax-office



PREVIOUS

Page 6 – ETB Registration



CONTINUE YOUR JOURNEY

Each step brings you closer to
successfully launching your business.

NEXT

Page 8 – Choosing the Right
Business Premises



TIP: Keep copies of all correspondence and documents submitted to the Income Tax Office for your records. This will help you if further information is required.





CHOOSING YOUR BUSINESS PREMISES

THE RIGHT WORKSPACE CAN HELP YOUR BUSINESS SUCCEED

Your business address and workspace are important for registration, compliance and day-to-day operations. Here are the options available at Easy.Office.



WHY CHOOSE EASY.OFFICE?

- ✓ Central Main Street location
- ✓ Professional business environment
- ✓ Flexible solutions to suit your needs
- ✓ Use as your business address (not a virtual office)
- ✓ Affordable and transparent pricing
- ✓ Supportive team and modern facilities



Our workspace solutions are designed to help your business grow and succeed.



THINGS TO CONSIDER

- ✓ Your business activity and client requirements
- ✓ Whether you need to meet clients in person
- ✓ Space, storage and equipment needs
- ✓ Privacy and security
- ✓ Budget and flexibility
- ✓ Potential for future growth



IMPORTANT

- ✓ Your business address must be a physical address in Gibraltar.
- ✓ Easy.Office workspaces can be used as your registered business address.
- ✓ All solutions are subject to approval by the relevant authorities for Business Licence applications.



NEED HELP DECIDING?

Our team can help you choose the right workspace for your business. Contact us today!

OUR WORKSPACE OPTIONS

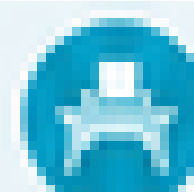


BUSINESS ADDRESS (PHYSICAL OFFICE ADDRESS)

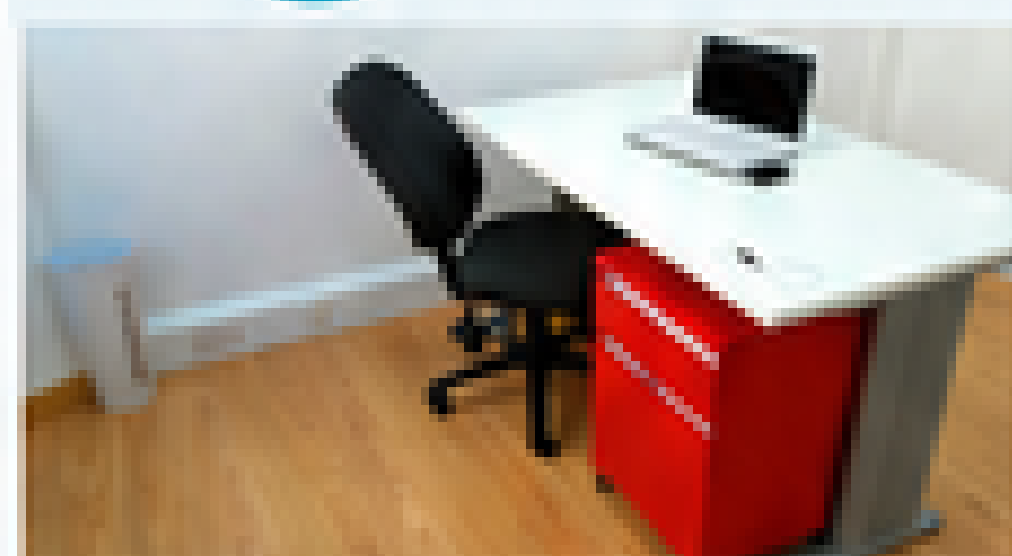


- Use our Main Street address for your Business Licence and official correspondence
- Ideal for start-ups, sole traders and growing businesses
- Professional image and credibility
- Access to meeting rooms and communal areas

Best for: All businesses needing a professional business address.



HOT DESK

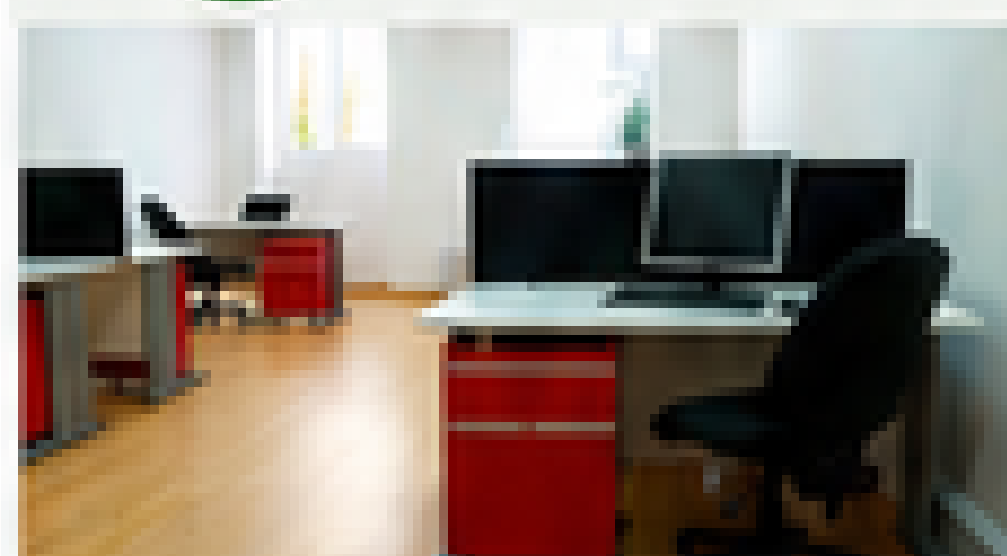


- Flexible, pay-as-you-go access
- Work in a modern professional environment
- High-speed internet
- Use of communal areas and kitchen facilities

Best for: Freelancers, remote workers and occasional users.



DEDICATED DESK



- Your own desk in a shared office
- 24/7 access
- Lockable storage
- High-speed internet
- Use of communal areas and kitchen facilities

Best for: Growing businesses needing consistency.



DEDICATED OFFICE



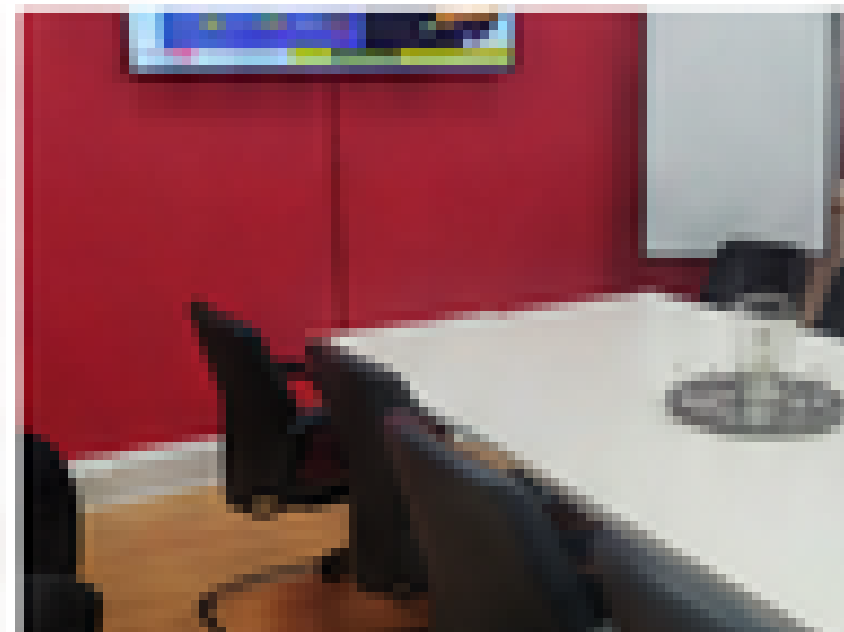
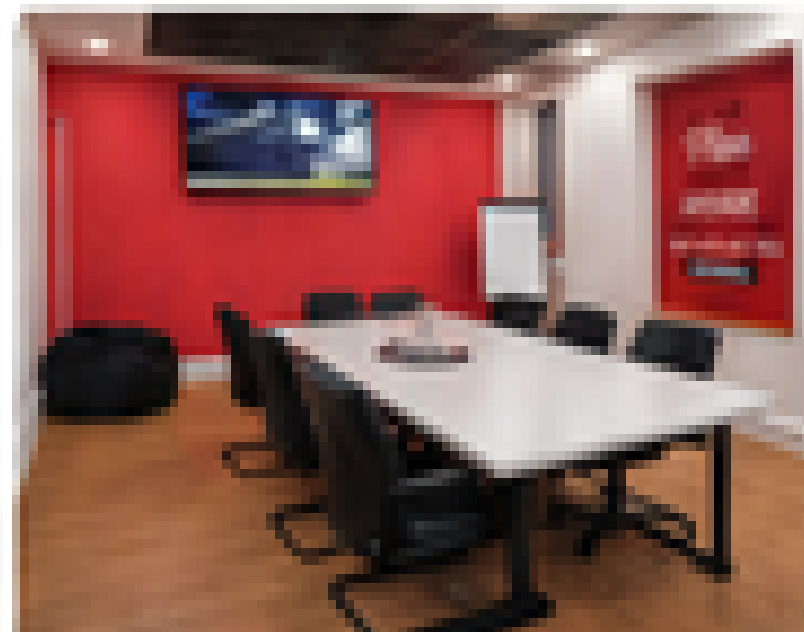
- Fully furnished private office
- Lockable and secure
- 24/7 access
- Ideal for meetings and focus
- Use of kitchen facilities

Best for: Small teams and established businesses.



OUR FACILITIES

- High-speed internet
- Meeting rooms
- Kitchen facilities
- Print & scan services
- Air conditioning
- Daily cleaning



AMENITIES



LET'S FIND THE RIGHT SOLUTION FOR YOU

Contact our team for a tour or to discuss your needs.



+350 200 40000



andrea@office.gi



<https://easy.office.gi/>

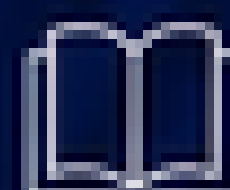


TIP: The right workspace can improve productivity, professionalism and how your business is perceived. Choose a space that works for you today and can grow with you tomorrow.



PREVIOUS

Page 7 – Income Tax & Social Insurance Registration



CONTINUE YOUR JOURNEY

Each step brings you closer to successfully launching your business.

NEXT

Page 9 – Other Key Registrations & Considerations





BUSINESS ESSENTIALS BEFORE YOU START TRADING

Before you start trading, there may be additional registrations or legal requirements depending on your business activity. This page highlights the most common considerations for businesses operating in Gibraltar.



BEFORE YOU OPEN

- ✓ Business Address secured
- ✓ Business Licence (if required)
- ✓ Income Tax Registration completed
- ✓ ETB Registration (if employing staff)
- ✓ Bank account arranged
- ✓ Business insurance considered
- ✓ Accounting system ready
- ✓ Record keeping procedures in place



REMEMBER

Requirements vary depending on the type of business you operate.

ADDITIONAL ESSENTIALS



BUSINESS BANK ACCOUNT

Open a business bank account suitable for your trading activities.



BUSINESS INSURANCE

Depending on your activity, public liability or other insurance may be advisable.



ACCOUNTING RECORDS

Maintain accurate financial records and retain supporting documentation.



DATA PROTECTION

Businesses handling personal information should ensure they meet applicable data protection obligations.



SECTOR SPECIFIC APPROVALS

Certain industries require additional licences or approvals from the relevant authority.



DID YOU KNOW?

- ✓ Every Limited Company must have a Registered Office in Gibraltar.
- ✓ Easy.Office provides a professional Business Trading Address for companies that require an operational business location.
- ✓ Registered Office and Business Trading Address serve different purposes, depending on your business structure and regulatory requirements.
- ✓ Our workspace solutions are designed to support your business as it grows.



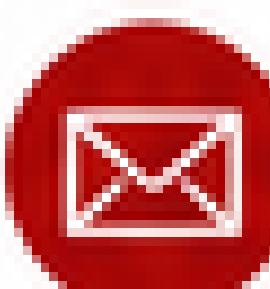
NEED HELP?

Our team can help you with:

- ✓ Business Address
- ✓ Workspace
- ✓ Meeting Rooms
- ✓ Office Solutions
- ✓ Business Guidance

Contact Easy.Office today to discuss the right solution for your business.

BUSINESS ADDRESS VS REGISTERED OFFICE



REGISTERED OFFICE

- Official statutory address for the company.
- Used for Companies House and legal correspondence.
- Must be in Gibraltar.



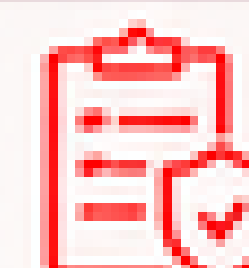
BUSINESS TRADING ADDRESS

- Where your business operates and conducts its day-to-day activities.
- Used for customers, suppliers and commercial correspondence.
- Easy.Office can provide this address and the right workspace for you.

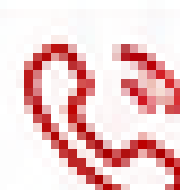


IMPORTANT

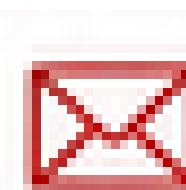
This guide provides general information only. Always confirm the latest requirements with the relevant Gibraltar authorities before commencing business.



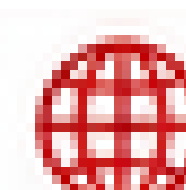
138a Main Street
Gibraltar GX11 1AA



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andrea@office.gi



<https://easy.office.gi/>



PREVIOUS

Page 8 – Choosing Your Business Premises



CONTINUE YOUR JOURNEY

Each step brings you closer to successfully launching your business.

NEXT

Page 10 – Business Start-Up Checklist

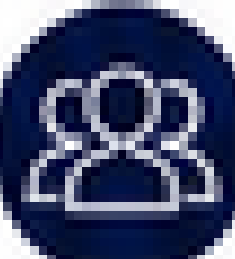
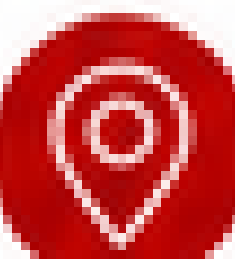
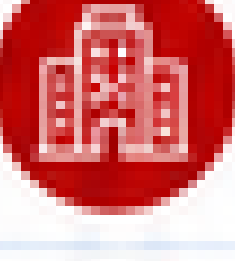
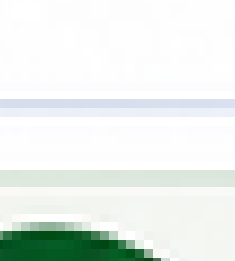


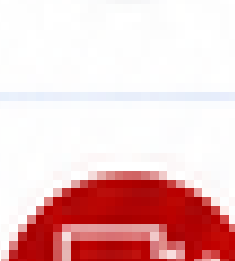
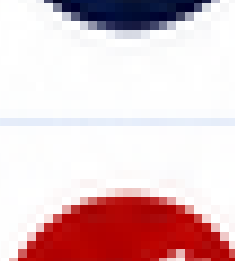
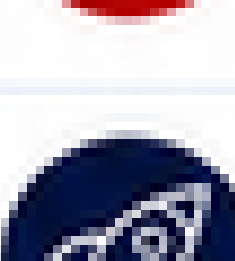


BUSINESS START-UP CHECKLIST

✓ YOUR ROADMAP TO SUCCESS ✓

Use this checklist to track your progress as you set up your business in Gibraltar. Tick each step as you complete it and move closer to launching your business.

- 1  **CHOOSE YOUR BUSINESS STRUCTURE**
Decide the most suitable structure for your business. ☐
- 2  **SECURE YOUR BUSINESS ADDRESS**
Choose a suitable premises or business address. ☐
- 3  **CHECK LICENSING REQUIREMENTS**
Identify which licences or approvals your business needs. ☐
- 4  **REGISTER YOUR BUSINESS**
Register with Companies House (if applicable). ☐
- 5  **OBTAIN BUSINESS LICENCE**
Apply for and receive your Business Licence (if required). ☐
- 6  **REGISTER WITH INCOME TAX OFFICE**
Register your business for tax purposes. ☐
- 7  **REGISTER WITH THE ETB (IF APPLICABLE)**
Register as an employer if you employ staff. ☐
- 8  **OPEN A BUSINESS BANK ACCOUNT**
Set up a dedicated business bank account. ☐

- 9  **ARRANGE BUSINESS INSURANCE**
Consider the insurance cover your business needs. ☐
- 10  **SET UP ACCOUNTING SYSTEM**
Choose an accounting system and set up your records. ☐
- 11  **DATA PROTECTION COMPLIANCE**
Ensure you meet data protection obligations. ☐
- 12  **SECTOR SPECIFIC APPROVALS**
Obtain any additional approvals for your industry. ☐
- 13  **SET UP YOUR COMMUNICATIONS**
Business email, phone number and website. ☐
- 14  **PLAN YOUR MARKETING**
Build your brand and reach your target audience. ☐
- 15  **START TRADING**
You're ready to launch and grow your business! ☐



KEEP IN MIND

- ✓ Requirements vary depending on your business activity and structure.
- ✓ Always check the latest guidance from the relevant Gibraltar authorities.
- ✓ Maintain accurate records and update registrations when needed.
- ✓ Consider professional advice to ensure full compliance.



NEED HELP?

Our team is here to support you every step of the way.

- ✓ Business Address
- ✓ Workspace
- ✓ Meeting Rooms
- ✓ Office Solutions
- ✓ Business Guidance

Contact Easy.Office today to find the right solution for your business.



WELL DONE! YOU'RE ON YOUR WAY TO BUSINESS SUCCESS

Starting a business is an exciting journey. With the right preparation and support, you can build a strong foundation and achieve your goals.

We wish you every success!



IMPORTANT

This guide provides general information only and does not constitute legal, tax or professional advice. You should always seek independent professional advice tailored to your specific situation.



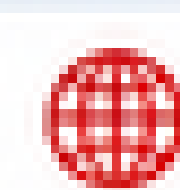
138a Main Street
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andrea@office.gi

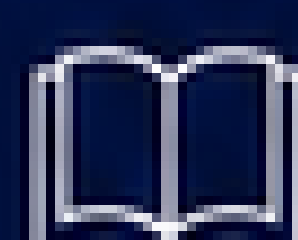


<https://easy.office.gi/>



PREVIOUS

Page 9 – Other Key Registrations & Considerations



YOU'RE ALL SET!

You have everything you need to start and grow your business in Gibraltar.

START YOUR JOURNEY TODAY

Let Easy.Office be your partner in business success.

OFT BUSINESS LICENCE APPLICATION CHECKLIST

Everything you should prepare before submitting Form BL1.



WHY IT MATTERS

Being well-prepared will help ensure a smooth and fast application process so you can start operating your business in Gibraltar sooner.

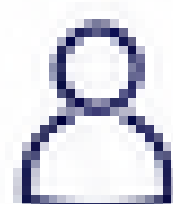


1 APPLICANT DETAILS

Tick the section that applies to you and ensure all items are included.

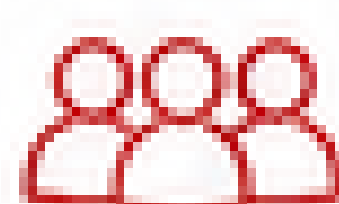
SOLE TRADER

- ☐ Passport or Gibraltar ID card
- ☐ Business name is registered and up to date with Companies House*



PARTNERSHIP

- ☐ Passport or ID card for all partners
- ☐ Business name is registered and up to date with Companies House*



LIMITED COMPANY

- ☐ Passport or ID card for all directors
- ☐ Company is incorporated at Companies House
- ☐ Business name is registered and up to date with Companies House*



* Where the applicant is using a name other than their own to trade (e.g. John Smith trading as JS Plumbing).
Where the applicant is a partnership the ID card or passport of all the partners must be submitted.



2 APPLICATION FORM (BL1)

- ☐ Application form BL1 is fully completed and accurately describes the business to be carried out.
- ☐ The application form is dated and signed.



3 PREMISES

Please select one of the options below and include all required documents.

OPTION 1 – BUSINESS WITH EXCLUSIVE PREMISES

- ☐ Title deeds / Rental agreement / Lease*
- ☐ Site plan / Photographic evidence (interior and exterior of premises)



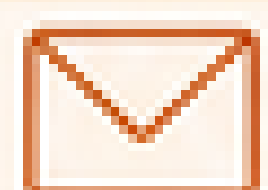
OPTION 2 – BUSINESS SHARING PREMISES

- ☐ Rental agreement / Lease / Letter from the owner of the premises allowing the applicant to occupy*
- ☐ Title deeds / Rental agreement / Lease of the owner of the premises
- ☐ Site plan / Photographic evidence (interior and exterior of premises)
- ☐ Letter / e-mail explaining how business will co-exist with the other business in the premises



OPTION 3 – PREMISES WAIVER

- ☐ Letter / e-mail explaining how the business can be properly carried on without premises.



DID YOU KNOW?

- Working Directors are employees of their own Limited Company and must register with the Employment Service (ETS) in the same way as other employees.
- They are not treated as self-employed simply because they own the company.



NEED A COMPLIANT GIBRALTAR TRADING ADDRESS?

Easy.Office can provide you with a professional business address and support every step of the way.

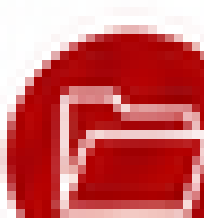


HAVE QUESTIONS?

For any queries regarding your application, please contact the OFT Business Licensing Team.



business.licensing@
gibraltar.gov.gi



4 SUPPORTING DOCUMENTS (RECOMMENDED)

Providing the following information will speed up the processing of your application.



- ☐ Letter / e-mail providing details of the exact nature of your business and how it will operate if this is not immediately apparent from the information on Form BL1.



- ☐ Site plan of the premises.



- ☐ Photographic evidence (interior and exterior of premises).



- ☐ Details of any relevant training or qualifications.



- ☐ Copies of any professional licences or permits (if applicable).

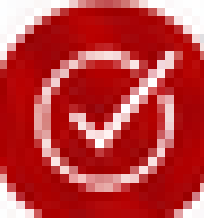


- ☐ Any additional information that supports your application.



5 FURTHER INFORMATION

The OFT may request further information or documentation to process the application, including information about the applicants' suitable training and/or qualification to carry on the relevant business. The OFT may also request information from third parties in accordance with the Fair Trading Act 2015.



6 BEFORE YOU SUBMIT

Final check – have you included everything?



- ☐ All relevant sections of Form BL1 are completed



- ☐ Application is signed and dated



- ☐ Correct premises option selected (1, 2 or 3)



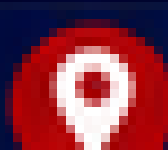
- ☐ All required supporting documents attached



- ☐ Copies kept for your records



- ☐ Ready to submit to the OFT



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EASY.OFFICE

G I B R A L T A R

FLEXIBLE WORKSPACE &
BUSINESS SOLUTIONS

EMPLOYMENT SERVICE (ETB) REGISTRATION CHECKLIST



For Employers, Companies and Working Directors

Use this checklist to ensure you have everything you need to register your business and comply with the Employment Service requirements.

1

BEFORE YOU REGISTER



- ☐ Secure a Gibraltar business address
- ☐ Obtain your Business Licence (OFT)
- ☐ Prepare your Business Plan (only if requested by the Employment Service)
- ☐ Company incorporated with Companies House Gibraltar (if applicable)
- ☐ Gather contact details for the business and key personnel

2

FORMS TO COMPLETE

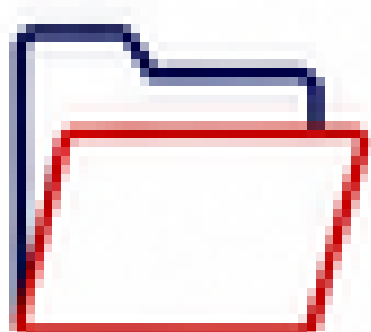


- ☐ Application for Registration of Business, Trade or Profession
- ☐ Notice of Terms of Engagement for Working Directors (where applicable)
- ☐ Terms of Engagement (for each employee or director who works in the business)

Download the latest forms from:
www.gibraltar.gov.gi/employment

3

SUPPORTING INFORMATION REQUIRED



- ☐ Details of the business activity
- ☐ Trading address and premises details
- ☐ Details of directors / partners
- ☐ Company registration documents (if applicable)
- ☐ Contact details (phone, email, website)
- ☐ Business plan (if requested)
- ☐ Any other information requested by the Department of Employment



DID YOU KNOW?

- Working Directors are employees of their own Limited Company and must register with the Employment Service (ETB) **in the same way as other employees.**
- They are not treated as self-employed simply because they own the company.

4

SUBMIT YOUR APPLICATION



- ☐ Email completed forms and supporting documents to:
✉ business.registration@gibraltar.gov.gi
- ☐ Alternatively, contact the Department of Employment for guidance: **20011055 / 20011077**
- ☐ Processing can take up to 6 weeks due to government workloads
- ☐ Keep copies of everything you submit

5

AFTER APPROVAL



- ☐ You will receive confirmation of registration
- ☐ Record your ETB Employer Number
- ☐ Display ETB Number on business correspondence (if required)
- ☐ Renew your registration annually
- ☐ Notify the Department of Employment of any changes using the Notice of Variation form

6

IF YOU ARE EMPLOYING STAFF



BEFORE HIRING

- ☐ Submit a Notification of Vacancy form to:
✉ employment.officers@gibraltar.gov.gi
- ☐ Vacancies must be registered at least 10 working days before the employee's start date
- ☐ Keep a copy of the confirmation



FOR EACH NEW EMPLOYEE

- ☐ Submit the Terms of Engagement to:
✉ employment.officers@gibraltar.gov.gi
- ☐ Employee receives their stamped copy of the Terms of Engagement
- ☐ Employee registers with the Income Tax Office (PAYE) using the stamped Terms of Engagement
- ☐ Employee registers for Social Insurance (where required)
- ☐ Keep copies of all employment records

i

IMPORTANT

- Employers with 10 or fewer employees are exempt from vacancy fees and penalties.
- Ensure all registrations and notifications are completed on time to avoid penalties.
- Notify the Department of Employment of any changes using the Notice of Variation form.
- Keep copies of all correspondence and submitted documentation.



**NEED
HELP?**

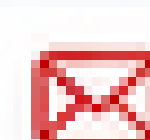
Easy.Office can guide you through every step of the ETB registration process. Get in touch with us today!



138a Main Street,
Gibraltar GX11 1AA



+350 200 40335



andrea@office.gi



<https://easy.office.gi/>



IMPORTANT

This guide provides general information only and does not constitute legal, tax or professional advice. You should always seek independent professional advice tailored to your specific situation.



**STAY COMPLIANT.
STAY INFORMED.
STAY SUCCESSFUL.**

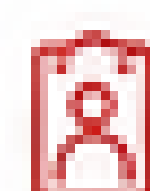
**YOUR PARTNER
IN BUSINESS.
SUCCESS.**

INCOME TAX REGISTRATION CHECKLIST

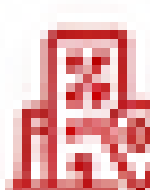
Use this checklist to ensure you have everything you need to register your business with the Income Tax Office (ITO) in Gibraltar.

1

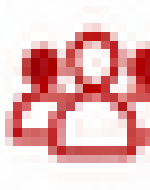
BEFORE YOU REGISTER



You have a valid
Business Licence

☐

You have a Gibraltar
trading address

☐

You have registered
with the ETB
(if applicable)

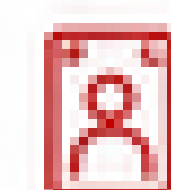
☐

You have gathered
all required documents

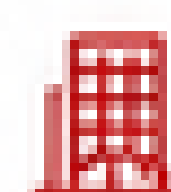
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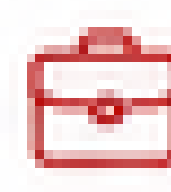
REQUIRED DOCUMENTS



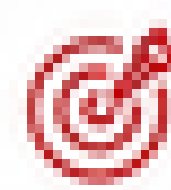
Passport or Gibraltar
ID of owner(s) /
director(s)

☐

Company Registration
Number (if limited
company)

☐

Business Licence
details

☐

Description of business
activity

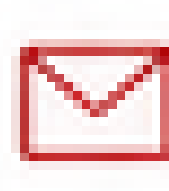
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Contact details
(address, phone,
email)

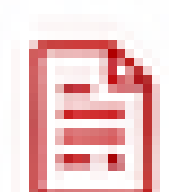
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3

SUBMISSION CHECKLIST



Complete the Income
Tax Registration
Application

☐

Attach all required
documents

☐

Submit your application
to the Income Tax Office

☐

Await confirmation
of registration

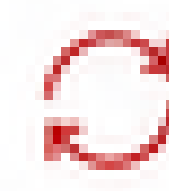
☐

Record your Tax
Reference Number

☐

4

AFTER REGISTRATION



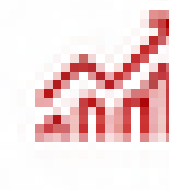
Keep your Tax
Reference Number
for records

☐

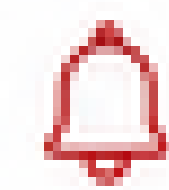
Register for PAYE
if employing staff

☐

Register for Social
Insurance if
employing staff

☐

Ensure you understand
your tax obligations

☐

Notify the ITO of any
changes to your
business details

☐

IMPORTANT NOTES

- Registration must be completed before you start trading.
- Ensure all information provided is accurate and up to date.
- You must maintain proper records and submit tax returns as required.
- For queries or assistance, contact the Income Tax Office.



DID YOU KNOW?

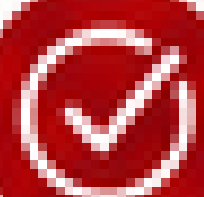
Registering your business with the Income Tax Office is a legal requirement. It ensures you comply with Gibraltar's tax laws and helps you avoid penalties.

TAX REGISTRATION MADE EASY



Easy.Office can help you with your business setup, address solutions and compliance.

We're here to support you every step of the way.



FINAL CHECK – READY TO SUBMIT?

☐

All documents
prepared

☐

Application
completed

☐

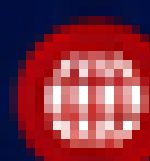
All information
accurate

☐

Copies kept for
your records

☐

Ready to submit
to the ITO



BUSINESS PLAN TEMPLATE

FOR ETB REGISTRATION

Complete this template to provide the information generally required by the Employment & Training Board (ETB).



1 BUSINESS INFORMATION

Business Name

Owner(s) / Contact Name

Business Structure

☐ Sole Trader ☐ Business Name ☐ Partnership ☐ Limited Company

Trading Address

Business Activity /
Description

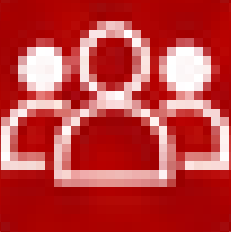
Proposed Start Date

DD / MM / YYYY



2 BUSINESS OVERVIEW

Please provide a brief overview of your business, what you do, the products or services you will offer and why you are starting this business.

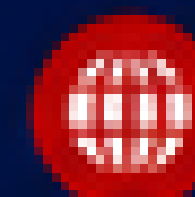


3 TARGET CUSTOMERS

Who are your target customers? (Tick all that apply)

☐ Local Residents ☐ Businesses ☐ Tourists ☐ Online Customers
☐ Government ☐ Other _____

Please describe your ideal customer and how you will meet their needs.





4 MARKETING & PROMOTION

How do you plan to attract and reach your customers? (Tick all that apply)

☐ Website☐ Social Media☐ Google / Online Search☐ Referrals☐ Walk-ins

☐ Advertising☐ Networking☐ Other _____

Please describe your marketing approach.



5 DAILY OPERATIONS

Explain how your business will operate on a day-to-day basis.
Include opening hours, location, equipment required, suppliers and any other relevant details.



6 EMPLOYEES

Will you employ staff?

☐ Yes☐ No

If Yes, please provide the following:

Number of Employees _____

Positions / Roles _____

Expected Recruitment Date DD / MM / YYYY



7 FINANCIAL OVERVIEW

Provide a basic overview of your expected finances.

Description	Amount (£)
Estimated Start-up Costs	
Expected Monthly Income	
Expected Monthly Expenses	
Funding Source	



8 BUSINESS GOALS

What do you hope to achieve during your first 12 months of trading?



DECLARATION

I confirm that the information contained in this Business Plan is accurate to the best of my knowledge.

Signature _____

Date DD / MM / YYYY



This template has been prepared by Easy.Office Gibraltar as a guide for ETB registration. Additional information may be requested depending on the nature of your business.

EASY.OFFICE

G I B R A L T A R

FLEXIBLE WORKSPACE &
BUSINESS SOLUTIONS

THANK YOU FOR USING OUR GUIDE

We hope this guide has provided you with the information and confidence you need to start your business journey in Gibraltar.

Easy.Office is here to support you every step of the way.

READY TO START YOUR BUSINESS IN GIBRALTAR?

Easy.Office provides the workspace, business address and support you need to launch and grow your business.



BUSINESS TRADING ADDRESS

Establish a professional business presence in Gibraltar.



FLEXIBLE WORKSPACE

Choose the workspace that suits your needs and budget.



DEDICATED DESKS

Your own desk in a professional and collaborative environment.



PRIVATE OFFICES

Fully furnished offices with everything you need to get started.



MEETING ROOMS

Professional meeting rooms available by the hour or by the day.



BUSINESS SUPPORT

Friendly, local support to help your business succeed.

READY TO GET STARTED?

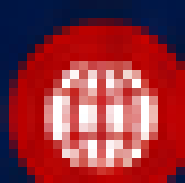
Speak with our team today and we'll guide you through every step of your business journey.



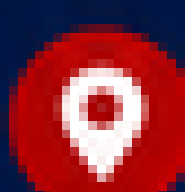
+350 200 40335



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SCAN TO
VISIT OUR WEBSITE



Your Business. Our Priority.



LOCAL EXPERTISE

Proud to support businesses in Gibraltar.



TRUSTED BY BUSINESSES

Supporting startups, SMEs and established companies.



FLEXIBLE & AFFORDABLE

Solutions to suit your business and budget.



COMMITTED TO YOUR SUCCESS

We're here for the long term, every step of the way.