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

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.