



Income Tax Office
HM Government of Gibraltar

GUIDANCE NOTE CT101 – December 2017 version
HOW TO COMPLETE FORM CT3A
Authorising your Agent

About this guide

A company can authorise an agent to act on its behalf in connection with Gibraltar tax matters. Agents are required to be registered with the Income Tax Office using Form CT3A – Authorising your Agent.

This guide provides box-by-box guidance to help you complete Form CT3A in order to appoint an agent.

A statutory officer (director or company secretary) of a company is authorised to represent the company by virtue of said office and is, therefore, not required to register as an agent.

Section A – Details of authorising company

A1 to A3

Every company registered in Gibraltar or having assessable income in Gibraltar is required to register with the Income Tax Office and to comply with its obligations in accordance with the Income Tax Act 2010.

In this section, you are required to enter the details of the agent who is authorised to file your company's tax returns and with whom the Commissioner of Income Tax may exchange and disclose information about the company on matters within his/her responsibility.

A1

Enter the full name of the taxpayer (ie the company appointing an agent) as stated on its certificate of incorporation or, if the company has changed its name thereafter, as stated on the certificate of change of name.

A2

Enter the Taxpayer Identification Number ("TIN" – *also known as the Taxpayer's Reference*) as provided by the Gibraltar Income Tax Office. If you do not know the company's TIN, please request it via email at corporatetax@gibraltar.gov.gi.

A3

Enter the registered address of the company.

Continued

Section B – Agent Details

If you have more than one agent (for example, one for the purpose of filing your company tax returns exclusively and another dealing with company tax matters generally) **you can register them both on the one form.**

- B1 and B6 Enter the name of the agent(s) being appointed. In the case of individuals, enter their first name and surname. In the case of companies, enter the full name of the company.
- B2 and B7 Enter the telephone number of the agents named in boxes B1 and B6 respectively.
- B3 and B8 Enter the email address of the agents named in boxes B1 and B6 respectively.
- B4, B5, B9 and B10 If you wish to register more than one agent, as explained above, you can do so on the same form.
- B4 and B9 Tick this box if the agent named in boxes B1 and/or B6 is **only authorised to file the company's tax return.**
- B5 and B10 Tick this box if the agent named in boxes B1 and/or B6 is **authorised to deal with the company's tax affairs generally.**

Section C – Authority

You should note the contents of this authority and declaration.

- C1 Enter the date on which this section is completed.
- C2 and C3 State the capacity of the authorised signatory by ticking one or both of these boxes (as may be relevant).
- C4 Enter the date on which this section is completed.
- C5 To be signed by a statutory officer of the company. **A form signed by any other person shall be invalid.**

Continued

Should you require any further assistance to complete Form CT3A and register an agent, or have any other queries in relation to a corporate taxpayer, please refer to our webpage: www.gibraltar.gov.gi/new/corporate



Or contact us:

Email corporatetax@gibraltar.gov.gi

Call (00 350) 200 74889

Write or visit Corporate Section
Income Tax Office
St Jago's Stone Block
331 Main Street
Gibraltar