



## Complaints Procedure

### Introduction

At the Income Tax Office, we strive to provide an excellent service to all our taxpayers. However, we understand that there may be instances where you are dissatisfied with our service or wish to raise a grievance with us. To assist you, we have established the following complaints procedure. Please note that the Income Tax Office will not entertain or respond to complaints deemed unreasonable or frivolous.

### How do you make contact with us?

If you have a concern, the first step in contacting us is to reach out to the case officer that you have been dealing with. Alternatively, if you are not able to reach that team member, you can contact us in writing and by email. To fill out the form please follow the link below. It is important that you provide as much detail as possible initially, including any relevant documentation.

<https://www.gibraltar.gov.gi/uploads/Income%20Tax%20Office/docs/Complaints%20Procedure%20Form.pdf>

### Contact information:

If you are making your complaint in writing, please address as follows:

Commissioner of Income Tax  
HM Government of Gibraltar  
Income Tax Office  
St. Jago's Stone Block  
331 Main Street



Please submit any complaint by email to: [taxcomplaints@gibraltar.gov.gi](mailto:taxcomplaints@gibraltar.gov.gi).

### When will we acknowledge your complaint?

Upon receiving your complaint, we will acknowledge it within 5 to 10 working days, where possible. In our acknowledgement, we will include a reference number for your complaint. You should use this in all further correspondence regarding your complaint.

### How we investigate your complaint?

Your complaint will be handled by a dedicated member of our team who will conduct a thorough investigation into the issues raised within 21 working days. This may involve reviewing your tax records and discussing your case with relevant staff members and gathering any additional information necessary to resolve the matter.



### **How do we resolve your complaint?**

Once our investigation is complete, we will provide you with a written response outlining our findings and any actions taken to address your complaint. If we require more time to investigate, we will inform you of the delay and provide regular updates as to how we are progressing.

### **What right of appeal do you have?**

If you are not satisfied with the case resolution provided, you have a right to appeal this decision. If you decide to appeal, please submit this in writing within 30 days of receiving our final response to your complaint. Your appeal will be reviewed by a member of our senior leadership team who was not involved in the initial investigation.

### **What happens after the appeal?**

Following the appeal process, we will provide you with a final decision on your complaint. This decision will be communicated to you in writing. We will aim to respond to you within 21 days, but if due to circumstances this is not feasible, we will inform you in writing providing a revised time-frame for when we will be able to issue your response.

If after the delivery of our decision on your appeal, you continue to remain dissatisfied or feel that you have been treated unfairly, you may approach the Office of the Gibraltar Public Services Ombudsman for their independent assessment/investigation on the address below.

Public Services Ombudsman  
10 Governors Lane  
Gibraltar

Email: [complaints@ombudsman.gi](mailto:complaints@ombudsman.gi)

Tel: 20046001

### **What feedback are you entitled to?**

We value your feedback and rely on it to continually improve our services. After your complaint has been resolved, we may contact you to gather feedback on your experience with our complaints procedure. Such input is essential to help us better serve you and other taxpayers in the future.

[End]