



# Income Tax Office

HM Government of Gibraltar

## Contact Details

### Email addresses

#### Individuals, employees and employers

If you have any query about your tax affairs and are an unincorporated business, a sole trader or a partnership.	<a href="mailto:selfemployed@gibraltar.gov.gi">selfemployed@gibraltar.gov.gi</a>
If you have any query relating to social insurance contributions or are applying for an A1 and/or S1 certificate.	<a href="mailto:sicontributions@gibraltar.gov.gi">sicontributions@gibraltar.gov.gi</a>
For Trusts and Foundations enquiries.	<a href="mailto:taxtrusts@gibraltar.gov.gi">taxtrusts@gibraltar.gov.gi</a>
If you have any query about your tax affairs and are a Qualifying Individual, Category 2 or HEPSS Individual.	<a href="mailto:taxqi@gibraltar.gov.gi">taxqi@gibraltar.gov.gi</a>
For the submission of Form P8 returns by employers and for any corresponding queries you may have on these.	<a href="mailto:paye.p8@gibraltar.gov.gi">paye.p8@gibraltar.gov.gi</a>
If you are filing your personal tax return IT1.	<a href="mailto:paye.returns@gibraltar.gov.gi">paye.returns@gibraltar.gov.gi</a>
If you have any query on your individual PAYE assessment.	<a href="mailto:paye.assessments@gibraltar.gov.gi">paye.assessments@gibraltar.gov.gi</a>
If you are an employer and would like to register an employee for PAYE purposes or you are an employee seeking to register.	<a href="mailto:paye.registration@gibraltar.gov.gi">paye.registration@gibraltar.gov.gi</a>
If you are an employer or an employee and need to notify the PAYE section of a PAYE termination of employment.	<a href="mailto:paye.p7a@gibraltar.gov.gi">paye.p7a@gibraltar.gov.gi</a>
If you are an individual and have any general query relating to your PAYE tax affairs.	<a href="mailto:paye.enquiries@gibraltar.gov.gi">paye.enquiries@gibraltar.gov.gi</a>
If you have been an employee and have now ceased employment and are leaving Gibraltar.	<a href="mailto:paye.leavinggib@gibraltar.gov.gi">paye.leavinggib@gibraltar.gov.gi</a>
If you are an employer and have a query in relation to detached workers you may have contracted.	<a href="mailto:paye.detachedworkers@gibraltar.gov.gi">paye.detachedworkers@gibraltar.gov.gi</a>



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### Email addresses cont.

#### Companies

If you are filing a company tax return for a chargeable accounting period (Form CT1).	<a href="mailto:corporate.returns@gibraltar.gov.gi">corporate.returns@gibraltar.gov.gi</a>
If you are filing a company tax return for a non-chargeable accounting period (Form CT1).	<a href="mailto:corporate.returns@gibraltar.gov.gi">corporate.returns@gibraltar.gov.gi</a>
If you are filing a dividend return on behalf of a company or have any query on the completion of that return (Form CT2).	<a href="mailto:corporate.returns@gibraltar.gov.gi">corporate.returns@gibraltar.gov.gi</a>
If you are applying for a Certificate of Compliance or a Certificate of Ordinarily Residence for a company.	<a href="mailto:corporate.certificates@gibraltar.gov.gi">corporate.certificates@gibraltar.gov.gi</a>
If you have a query about a payment on account that you have or may have to make, including the set-off of any available credit balances and the misallocation of payments.	<a href="mailto:corporate.enquiries@gibraltar.gov.gi">corporate.enquiries@gibraltar.gov.gi</a>
If you have any query on a surcharge or penalty you have received.	<a href="mailto:corporate.enquiries@gibraltar.gov.gi">corporate.enquiries@gibraltar.gov.gi</a>
If you have any query in relation to detached workers you may have contracted.	<a href="mailto:corporate.enquiries@gibraltar.gov.gi">corporate.enquiries@gibraltar.gov.gi</a>

### Telephone numbers

If needed and in order to assist us in helping you with your query, please contact the Income Tax Office at **200 71071** and then the relevant extension number for the appropriate section as provided below. Please note that given that we service a high number of customers daily, our lines may be busy. We therefore recommend that you use our dedicated email facilities in order to expedite your query.

PAYE Section (individuals, employees and employers, including P8s)	Ext. 1
Accounts Section (payments, transaction reports, refunds, etc.)	Ext. 2
Corporate Section (limited company taxation)	Ext. 3
Self-Employed Section (unincorporated businesses, sole traders or partnerships)	Ext. 4
Qualifying Individuals, Category 2 or HEPSS Individuals, Trusts and Foundations	Ext. 5
Pensions	Ext. 6
PAYE Individual Arrears	Ext. 7
Social Insurance Contributions (including applications for A1 and/or S1 certificates)	Ext. 8



# Income Tax Office

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## eServices

<https://portal.egov.gi/All-Services>

## Postal address

Income Tax Office  
St. Jago's Stone Block  
331 Main Street  
Gibraltar  
GX11 1AA

## How do I make a payment?

Using our on-line payment service: <https://tax.egov.gi/>. If you have any queries please contact us by email: [tax.accountsenquiries@gibraltar.gov.gi](mailto:tax.accountsenquiries@gibraltar.gov.gi).

## How do I receive my refund?

We will credit your refund directly to your bank account. If you haven't yet provided us with your bank details, please do so. You can download the necessary form from our webpage: <https://www.gibraltar.gov.gi/income-tax-office/report-changes> and also obtain hard copies from our St. Jago's entrance lobby.