Income Tax Office
HM Government of Gibraltar

Gibraltar Residence Certificate & Treaty-Based Residency Forms

Guidance for Supporting Documentation & Information Required by the Gibraltar Income Tax Office

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1. Background

For the purposes of issuing Residence Certificates or stamping a Treaty-Based Residency Form for natural persons the Income Tax Office requires supporting information and documentation from the relevant applicant in order to determine whether that person satisfies the requirements for ordinarily tax residence (hereafter “tax residence”) in Gibraltar for income tax purposes. Pursuant to the Income Tax Act 2010, an individual is tax resident in Gibraltar if they are present in Gibraltar for at least 183 days in a tax year or are present in Gibraltar for more than 300 days over three consecutive tax years.

The provision of such support enables the Income Tax Office to verify an individual's physical presence in Gibraltar and to assess whether the statutory residence requirements have been met. In addition, supporting evidence may assist in demonstrating that an individual's residential, economic, family and social ties are consistent with their claimed residence position.

The evidence requested is not exhaustive and individuals are encouraged to provide any additional information or documentation that may assist in substantiating their residence status. No single item of evidence will be determinative, nor is it expected that every applicant will be able to provide all items of evidence as supporting documentation. The extent, quality and overall weight of the evidence provided will assist the Income Tax Office in making a determination based on the particular facts and circumstances of each case.

The determination of tax residence will be made having regard to the totality of the evidence available in any given tax year (tax year in Gibraltar for natural persons spans from 1 July to 30 June) and the extent to which such evidence supports the individual's claimed presence and residence in Gibraltar during the relevant period.

Examples of documentation that may be indicative of tax residence in Gibraltar are set out below. The examples are provided for guidance only and are not intended to constitute an exhaustive or authoritative list of the evidence that may be considered by the Gibraltar Income Tax Office.

The evidential weight afforded to different types of documentation will vary depending on the circumstances of each individual case. For the purposes of demonstrating residence in Gibraltar, the primary evidence shown below will generally form the principal basis for establishing residence. Applicants are therefore encouraged to provide as much of this evidence as is reasonably available to them. In general, an application supported by a broader range of relevant and substantive primary evidence will provide stronger support for the applicant's claim of residence.

Other evidence may also be provided to corroborate, supplement or otherwise support an applicant's claim of residence. For the purposes of these guidelines, this additional evidence would include any other documentation or information which the applicant considers relevant and which, in their view, corroborates or assists in demonstrating their residence in Gibraltar. Such evidence may be considered as part of the overall assessment. It is important to note that such evidence is intended to supplement rather than replace the primary evidence referred to below. Reliance solely, or substantially, on other evidence which is not the primary evidence listed below may not, depending on the circumstances, adequately demonstrate residence in Gibraltar and will likely result in an applicant's claim of residence being denied.

2. Applications

Applications must be made in writing, for the attention of the Commissioner of Income Tax and can be emailed directly to taxqi@gibraltar.gov.gi .

3. Issuance of Residence Certificates and/or Stamping of Treaty-Based Residence Forms

- Once approved, an electronic copy of a Gibraltar Residence Certificate will be emailed to the applicant or their appointed agent, and the original can be collected from the Income Tax Office as required.
- Once approved, an electronic copy of a stamped Treaty-Based Residency Form can be emailed to the applicant or their appointed agent; however, the original stamped document will be couriered by the Income Tax Office to the Qualifying Treaty Jurisdiction's Tax Administration.

4. Fees

- Non-refundable administration service request fees for the processing of a Gibraltar Residence Certificate amounts to £28.50
- Non-refundable administration service request fees for the processing of a Treaty-Based Residency Form amounts to £96.00.

5. Primary evidence as supporting documentation

- Gibraltar Identity Card and/or permanent residence certificate.
- Gibraltar Health Authority Health Card.
- Utility bills (electricity and water) made in the applicant's name demonstrating consumption that substantiates presence in Gibraltar.
- Credit or debit card statements showing day-to-day spending in Gibraltar.
- Confirmation from the employer that, during the relevant tax year, the employee was predominantly present in Gibraltar in connection with, and for the purposes of, the performance of their employment duties.

ENDS.