



# Income Tax Office

---

HM Government of Gibraltar

## **GUIDANCE NOTE CT101**

### **HOW TO COMPLETE FORM CT3A** Authorising your Agent

**DECEMBER 2024**

### ***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 (i.e. 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 [corporate.enquiries@gibraltar.gov.gi](mailto:corporate.enquiries@gibraltar.gov.gi)

**A3** Enter the registered address of the company.

### ***Section B – Agent Details***

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

## Guidance Notes – How to complete Form CT3A

---

- 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 & 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.**

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](http://www.gibraltar.gov.gi/new/corporate)



Or contact us:

Email [corporate.enquiries@gibraltar.gov.gi](mailto:corporate.enquiries@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