



Income Tax Office
HM Government of Gibraltar

DOUBLE TAXATION AGREEMENTS

GUIDANCE ON THE
MUTUAL AGREEMENT PROCEDURE



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Disclaimer

This guidance is not legally binding and does not affect your right of appeal regarding your liability to tax. It is not to be considered as a substitute for the relevant applicable legislation.

Scope

This guidance does not extend to any other agreements that are not entirely based on the OECD Model Tax Convention on Income and Capital.

Interpretation

The OECD Model Tax Convention is, to the extent applicable, taken as a detailed explanation of the intention and meaning of each of the articles of the OECD model and therefore will be taken into account as an interpretive aid.

Further information on the MAP can be found in the Commentary on Article 25 of the Model Tax Convention on Income and on Capital as published by the OECD.

1. Introduction

The purpose of this document is to provide guidance and explain how you, as a taxpayer, can use the Mutual Agreement Procedure to seek assistance from the Competent Authority in Gibraltar in order to resolve disputes in relation to taxation that is not in accordance with, or within scope of, the provisions of the relevant Double Taxation Agreement.

1.1 What is a Double Taxation Agreement (“DTA”)?

A DTA is an international agreement between two jurisdictions setting out the applicable treatment for a taxpayer when the tax laws of both jurisdictions apply to either a common issue or that same taxpayer.

1.2 What is the purpose of a DTA?

DTAs are intended to eliminate double taxation. To achieve this they contain rules determining:

- the jurisdiction in which a taxpayer is treated as resident;
- the treatment given to specific types of income;
- the rates of withholding tax on specific types of cross-border payments; and
- the manner in which issues of taxation not in accordance or covered by the DTA are to be resolved.

1.3 What is meant by double taxation?

Double taxation arises where a taxpayer that is resident in one jurisdiction derives income from sources in another jurisdiction and both jurisdictions consider that taxpayer to be resident in their country and accordingly tax that income under their domestic tax laws.

DTAs mitigate the incidence of double taxation. This is achieved by either allocating taxing rights between residence and source jurisdictions or by typically setting out criteria that determines an exclusive residence status for taxpayers.

"Economic double taxation" is double taxation that arises when more than one jurisdiction includes the same income in relation to different taxpayers in their respective tax base. Transfer pricing is an example of an issue that may lead to economic double taxation.

Most occurrences of double taxation are resolved via the provisions of a relevant DTA, where such an agreement is in existence. There may be circumstances however where taxpayers are taxed twice or the taxpayer may consider that their tax affairs have not been dealt with correctly under the terms of a DTA, by either one or by both of the jurisdictions.

This is why many DTAs include a Mutual Agreement Procedure provision aimed at resolving disputes under the DTA in relation to issues of double taxation as well as inconsistencies in the interpretation or application of that DTA.

2. What is the Mutual Agreement Procedure ("MAP")?

DTAs typically contain a MAP provision to provide a remedy for taxpayers who consider that they have been taxed in a way which is not in accordance with the provisions of the applicable DTA. The taxpayer may be either a natural person or an entity.

A MAP provision allows a Competent Authority to consider the taxpayer's case and endeavour to resolve double taxation disputes or other inconsistencies in the interpretation and application of the applicable DTA through a formal procedure with the authorities of that other jurisdiction. This dispute resolution process is essentially a bilateral consultation between Competent Authorities.

The MAP provision is usually a separate article of the DTA and is based on Article 25 of the OECD's Model Tax Convention. No MAP process can exist if there is no DTA between Gibraltar and the other jurisdiction.

Copies of DTAs entered into by Gibraltar that include a MAP article and comply with the OECD's Base Erosion and Profit Shifting minimum standard will be available on our website: <https://www.gibraltar.gov.gi/income-tax-office>.

3. When do you make a MAP request?

This is typically made where the actions of one or both tax administrations results, or is likely to result, in taxation not in accordance with the relevant DTA. Although it is unnecessary for a final position to have been established before a MAP request is made, it is probable that taxation not in accordance with the DTA is likely to arise.

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Taxpayers would typically approach the Competent Authority of their jurisdiction of residence to lodge a MAP request, but this may be made to either of the contracting parties to a DTA, provided that this is permitted by the DTA itself or any other corresponding instruments, such as the OECD's Multilateral Instrument to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting. It is important that taxpayers consult the relevant DTA and such additional information before making a MAP request.

The following are some example scenarios where taxpayers may require Competent Authority assistance through the MAP process. It is not intended to be an exhaustive list.

- A taxpayer is considered to be a resident of two jurisdictions under each jurisdiction's domestic law, and each jurisdiction seeks to tax the taxpayer as a resident of its jurisdiction for the purposes of the relevant DTA. The MAP would determine the proper application of residence.
- A taxpayer is subject to additional tax in one jurisdiction because of an adjustment to the price of goods or services transferred to or from the other jurisdiction. The taxpayer may request that the Competent Authority of the first jurisdiction reduce or withdraw the adjustment and/or that the Competent Authority of the second jurisdiction allow a corresponding adjustment to the income of the related party to prevent double taxation.
- A taxpayer operating a branch in one jurisdiction is subject to additional tax because that jurisdiction makes an adjustment to the income allocated to the branch. The taxpayer may ask the Competent Authorities to prevent double taxation by allowing an increased foreign tax credit in the other jurisdiction, or by seeking the agreement of the Competent Authority in the jurisdiction where the branch is located to reduce the adjustment.
- A taxpayer is subject to additional tax in one tax jurisdiction because of an audit assessment. The MAP would consider whether the audit assessment should be reduced or withdrawn or whether a compensating adjustment (a reduction in profits/increase in losses) be allowed to the taxpayer by the tax administration where the profits were originally recognized.
- Withholding tax is levied beyond what is considered to be allowed by the relevant DTA on a payment to a resident of the other jurisdiction. The MAP would seek to determine what rate of withholding tax is appropriate in the circumstances.

- A taxpayer subject to tax as a resident in one jurisdiction on income, including income from carrying on a business in the other jurisdiction, is taxed in that other jurisdiction on the business income earned there, despite not having a permanent establishment in that jurisdiction under the DTA. The taxpayer may request the Competent Authorities to address the issue of taxation not in accordance with the DTA. The MAP would determine how the income should be characterized or classified in accordance with the relevant DTA.
- A taxpayer considers that the application of a domestic law anti-abuse provision is in conflict with the provisions of the relevant DTA. The MAP will determine what is appropriate in the circumstances.
- A permanent establishment is recognized by one tax jurisdiction and profits are attributed to it. The MAP would determine whether a permanent establishment arises in the circumstances and/or what profits should be recognized.

Raising an issue with the Competent Authority in Gibraltar may result in the matter being resolved satisfactorily (e.g. if the issue arose due to an error or mistake, or a misunderstanding of the facts). The MAP is intended for use when no such unilateral resolution is reached to the satisfaction of the affected taxpayer.

You will not be precluded from the MAP if you had already agreed a particular tax treatment with the Income Tax Office in Gibraltar, provided that using the MAP is valid under the relevant DTA in these circumstances.

4. Who can make MAP requests in Gibraltar?

You can present your case to the Competent Authority in Gibraltar if you are tax resident in Gibraltar, you consider that you are entitled to benefits under the applicable DTA and you are exposed to double taxation or taxation not in accordance with the provisions of a DTA.

You must establish that the risk of double taxation is both possible and probable and is based on facts.

Whether the Competent Authority in Gibraltar decides to either accept or deny your request will be based on the content of your submission. It is therefore important that the minimum required information is submitted, together with any other relevant additional information that is requested.

If a professional adviser handles your tax matters you may wish to consult with them before making a MAP request. Your advisor can handle this on your behalf but you are not required to be professionally represented to make a MAP request.

If your MAP request is valid and justified and Gibraltar cannot unilaterally deal with the request, we will discuss the case with the Competent Authority of the other tax jurisdiction. Gibraltar will endeavour to resolve your case through mutual agreement in accordance with the relevant provisions of the applicable DTA.

Subject to the provisions of the applicable DTA or any other corresponding instruments, taxpayers may present their case to the Competent Authority of the other jurisdiction. Nevertheless, taxpayers should refer to the text of the particular MAP article in the applicable DTA in order to determine their entitlement and in the form and manner a request should be presented to a particular Competent Authority.

Where Gibraltar receives a MAP request and we do not consider the taxpayer's objection to be justified, we will implement a bilateral notification process with the Competent Authority of the other jurisdiction to allow the other contracting party to provide their views on the case. In these circumstances, the information exchanged under this consultation process will be the minimum information necessary to enable the Competent Authority of the other contracting party to identify the taxpayer together with a summary of the details identified in the MAP request.

5. By when do you need to make a MAP request?

The Gibraltar Competent Authority will deny a MAP request if this is not submitted within the time limits provided for in the DTA or the applicable relevant domestic law.

Gibraltar's DTAs that follow and are based on Article 25 of the Model Tax Convention, requires MAP requests to be initiated within 3 years of the first notification of the matter to which the request relates.

Taxpayers should ensure that they consult the Mutual Agreement Procedure Article in the relevant DTA to ensure that they submit a request for MAP assistance within the specified time limit.

Copies of Gibraltar's DTAs will be available online at the following website: <https://www.gibraltar.gov.gi/income-tax-office>.

It is possible for you to make a MAP request covering multiple years in relation to the same recurring issues, provided that the relevant facts and circumstances are the same.

It is important to note that such MAP requests do remain subject to the time limits detailed above.

6. The MAP

6.1 Synopsis

The main steps in the MAP include the following:

- A taxpayer tax resident in Gibraltar or in one of our DTA partners gives notice that they consider that an action by both or one of the jurisdictions has resulted (or will result in) in double taxation which is not in accordance with the provisions of the applicable DTA.
- The respective taxpayer makes a MAP request within the prescribed time limit.
- The MAP request contains relevant information and documentation including confirmation that a request has been sent simultaneously to the other Party's Competent Authority, if applicable.
- An acknowledgement is sent confirming that the taxpayer's MAP request has been received and will be considered.
- Following preliminary review, the taxpayer is advised whether the request has been accepted or denied and, if denied, the reasons for doing so.
- Where accepted, it is first determined if the MAP can be resolved unilaterally. If the Gibraltar Competent Authority cannot resolve the case unilaterally, a MAP request is initiated with the Competent Authority of the applicable jurisdiction to which the MAP relates.
- Gibraltar and the other relevant Competent Authority will attempt to reach an agreement to how the DTA should be applied in the taxpayer's case, ensuring that both the Competent Authorities apply the same interpretation of the DTA, whenever possible.
- If an agreement is reached, the taxpayer is notified of the outcome of the MAP request.

- Implementation of the any mutual agreements (e.g. appropriate adjustments to the tax assessment) will be made.
- Gibraltar will notify the other Competent Authority and the taxpayer that the MAP was implemented.

6.2 How do you submit a MAP request?

May choose to submit your MAP request either in hard copy or electronically.

MAP requests in hard copy can be posted to:

Commissioner of Income Tax
Competent Authority in Gibraltar
Income Tax Office
St. Jago's Stone Block
331 Main Street
Gibraltar
GX11 1AA

If you choose to make a MAP request in hard copy to one of our DTA partners, instead of to the Competent Authority in Gibraltar, they may contact the Competent Authority in Gibraltar at the same postal address shown above.

Electronic MAP requests should be addressed to the Competent Authority in Gibraltar and sent by email to MAPRequests@gov.gi. You should include the subject title of "MAP Request" in your email correspondence.

The MAP request must be submitted in English and should contain the minimum information required in order for your request to be processed. An English translation will be required in relation to any relevant documents that are submitted in a foreign language.

Gibraltar does not charge a fee for dealing with your MAP request.

If you are making multiple MAP requests, separate letters pertinent to each case and/or the relevant DTA must be provided.

6.3 What do I need to provide for a MAP request?

There is no standard form for making a MAP request. The form and content will depend on the specific facts and circumstances of your case.

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In order to deal with a MAP request as efficiently as possible, we require sufficient detail to analyze, understand, and discuss the issue with relevant counterparties.

The following minimum information should be provided:

- (a) The identity of the taxpayer(s) covered in the MAP request. This must be sufficiently specific to allow us to identify and contact all parties and/or taxpayer(s) involved, including details of names, addresses, taxpayer identification numbers, birth dates, contact details and the relationship between the taxpayers.
- (b) In cases where the MAP request is being submitted by your professional advisor, an authorization from the taxpayer setting out your advisor's ability to act on your behalf is required; unless an existing form of authority is already in place as well as contact details of the representative that will be handling your MAP request.
- (c) Basis for the request including indicating the applicable DTA and the provision(s) of the specific article(s) which you consider are not being correctly applied by either one or both jurisdictions. You should also provide confirmation that the request is being submitted within the specified time limit under the relevant MAP article or applicable domestic law.
- (d) The MAP request should contain all the relevant and pertinent facts of the case including any documentation to support these facts, the taxation years or period involved, the amounts involved (in both sterling and any foreign currency together with prevailing exchange rates) and the relationship, situation, or structure of the transactions, issues, or related parties involved. Examples of useful documentation includes group organograms, correspondence or contracts, tax certificates and receipts.
- (e) You should provide an analysis of the issue(s) involved. This analysis would need to include your interpretation and views on the application of the specific provision(s) as a basis for supporting your claim that the provision of the specific tax agreement is not correctly applied by either one or both jurisdictions. You should support your analysis with relevant documentation including transfer pricing legislation or published guidance, copies of tax assessments, relevant correspondence, a schedule or identification of the domestic and DTA time limits in the relevant jurisdictions in respect of each of the years in the request as well as any other facts that you consider relevant.
- (f) If the MAP request was also submitted to the other tax jurisdiction you should make this clear, providing the date of submission, the name and the designation of the

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foreign tax administration involved and the person or office to which the MAP request was submitted. A copy of the submission to the other tax jurisdiction (including all documentations filed with that submission) should also be provided unless the content of both MAP submissions is identical. If this is the case it should be stated. In addition, copies of the documents filed, or to be filed, with the Competent Authority of the other jurisdiction, including correspondence from the other tax administration, briefs and objections submitted in response to the action or proposed action as well as copies of any settlement or agreement reached with that other jurisdiction which may affect the MAP process should be provided.

- (g) Details of any notice of objection, notice of appeal, refund claim or comparable document filed in the other jurisdiction in relation to the request. You also need to include a summary of any relevant outcome.
- (h) Whether the request for Competent Authority assistance involves issues that are currently being, or were previously, considered by the tax authorities of the other jurisdiction as part of an advance pricing arrangement, ruling, or similar proceedings.
- (i) A statement confirming that all information and documentation provided in the MAP request is accurate and that you will assist us in our resolution of the issue(s) presented in the MAP request by providing us with any other information or documentation required by us in a timely manner.
- (j) Any other information or documentation which you think is relevant to the case.

If your MAP request does not contain the minimum amount of information outlined above, Gibraltar may not consider it to be valid and it will not be considered for the purposes of satisfying the prescribed time limit requirements.

In such circumstances, we will notify the taxpayer in writing to inform them what information or documentation is missing and that their MAP request cannot be processed without the submission of the outstanding information or documentation.

Where incomplete and/or inaccurate information is provided and the Competent Authority in Gibraltar requires further information, there may be a delay in the processing of your MAP request. A MAP request will not be regarded as made until all the information required has been provided by the taxpayer.

Depending on the extent of the information submitted, the Competent Authority in Gibraltar may need to request additional information. You may need to provide this additional information if either the minimum requirements referred to above have not been met or additional information is required in order to process your MAP request.

In order to prevent any delay in processing the MAP request, further information should be sent as completely and quickly as possible.

In cases where a taxpayer has been notified that the required information has not been provided and this is not forthcoming, the Competent Authority in Gibraltar reserves the right to consider that the taxpayer has withdrawn the request. Gibraltar will duly notify all interested and affected parties accordingly.

The Competent Authority in Gibraltar may, on a case by case basis, permit a taxpayer more time to submit the additional information provided that there are valid grounds for the extension and that this is agreed in advance.

6.4 How are MAP requests accepted or denied?

Gibraltar will acknowledge receipt of your MAP request as soon as reasonably practicable from the date all relevant and necessary information is received.

Gibraltar will endeavour to notify the taxpayer in writing as soon as practically possible whether they have accepted or declined your MAP request.

If a MAP request is not considered to be valid or justified, Gibraltar will explain to the taxpayer the reasons why. The taxpayer will be given the opportunity to clarify any misunderstanding or to revise their MAP request submission.

The provisions of the relevant DTA may have changed since originally being entered into. The Competent Authority will advise if any of these changes affect the submission of a MAP request and will engage with you accordingly.

6.5 How long will a MAP request last?

Gibraltar endeavours to conclude MAP requests as quickly as possible and within an average timeframe of two years from the date proceedings are regarded as commencing. This is the date the complete request with all required information is submitted.

Requests may be resolved in a much shorter timeframe than two years. The length of time taken to resolve a particular request depends on the complexity of the matter and the cooperation of the taxpayer and the Competent Authority of the other jurisdiction.

We will notify you how your request is progressing at regular intervals, or as and when significant developments occur.

6.6 How can your MAP request end?

Your MAP request may end as any of the following:

- Unilateral resolution

Gibraltar will endeavour to resolve the matter unilaterally. You will likely need to provide the Income Tax Office with further information without delay when requested.

- Competent Authority mutual agreement

Gibraltar will engage in the bilateral stage of the MAP process with the intention of reaching mutual agreement of the case. This is a government-to-government process. The involvement of a taxpayer in the MAP process is typically limited to presenting its views to both Competent Authorities and providing the relevant information. Taxpayers are not directly involved in this process but may be invited to provide particulars as required.

Gibraltar will notify the taxpayer of an agreement reached as soon as practicably possible. In these circumstances, Gibraltar will ensure that this agreement is implemented on a timely basis including the making of appropriate adjustments to the tax assessed.

- No Competent Authority mutual agreement

It is possible that Competent Authorities are unable to reach agreement. Whilst Gibraltar and the other jurisdiction always need to use their best endeavours to reach mutual agreement, the MAP article in a DTA does not compel Competent Authorities to reach an agreement to resolve a tax dispute.

You will be advised if your MAP request cannot be resolved by agreement as soon as reasonably practicable after this position is established. Reasons for unresolved double taxation typically range from restrictions imposed by domestic law on a tax administration's ability to compromise to stalemates on economic issues, such as valuations.

You may be able to pursue the matter further by taking your case to an arbitration procedure. You will need to check the particular provisions and articles of the respective DTA in relation to the availability of arbitration if a MAP request cannot be resolved by mutual agreement or in the event of a failure to agree within a reasonable period.

- Withdrawal of request by taxpayer

A taxpayer can withdraw a MAP request at any time. Any decision to withdraw a MAP request should be communicated to the Competent Authority in Gibraltar in writing once the decision to withdraw has been made.

Where negotiations have already commenced with the Competent Authority of a treaty partner, Gibraltar will notify them that the MAP request has been withdrawn at the request of the taxpayer.

The taxpayer will also be sent an acknowledgment that the MAP has been terminated at their request.

7. Other matters

7.1 Interaction with resolution and appeal process including domestic remedies

If a taxpayer disagrees with a tax assessment, they may lodge an appeal in accordance with domestic law. The Income Tax Office will usually attempt to resolve the matter with the taxpayer in the first instance. However, if an agreement cannot be reached, the case will be referred to the Income Tax Tribunal for a hearing. The Income Tax Tribunal is independent from the Income Tax Office and will make a determination of the matter following a hearing. If you are dissatisfied with the decision of the Income Tax Tribunal you have a further right of appeal to the Supreme Court of Gibraltar on a point of law.

You may wish to submit a MAP request depending on the relevant provision of the applicable DTA. Acceptance of a valid MAP request by the Competent Authority in Gibraltar will have suspensory effect on any domestic legal process or procedure pending the resolution outcome to the MAP request.

It is important to note that an International Arrangement such as a DTA has effect as part of the law in Gibraltar. It will have effect despite any enactment or other document or any other rule of law and therefore a decision made under the MAP process can amend an assessment raised under domestic law.

7.2 Suspension of tax due and payment of additional tax

There is no automatic suspension of tax collection during the MAP process. Where a taxpayer considers that tax charged is likely to be excessive and/or not due, they may

submit a postponement request to the Commissioner of Income Tax, as Competent Authority for the MAP, in relation to the payment of the whole or part of the disputed sums involved, pending resolution of the MAP. This is permitted subject to the relevant provisions and conditions of the domestic law.

In the situation that penalties become payable in respect of a MAP adjustment, these may be mitigated based on the particular facts of the case. If additional tax becomes payable, after a MAP adjustment is made, the tax due will be payable in accordance with domestic tax law. The due date(s) for payment will be stipulated in the assessment notice. Payment options may be negotiated with the Income Tax Office if difficulties are encountered in making payment in full by the due date(s).

7.3 Audit settlements

Gibraltar does not have an independent audit settlement process over and above the existing tax assessment process under its domestic tax law. Consequently, Gibraltar can only consider such a MAP request in the case where the audit settlement is between a taxpayer and another jurisdiction.

7.4 Interaction with anti-abuse provisions

The application of treaty-abuse provisions or a disagreement between a taxpayer and the Income Tax Office in Gibraltar in relation to the provisions of the relevant DTA and domestic law anti-abuse provisions does not preclude your access to the MAP.

In such instances, the Competent Authority in Gibraltar would not seek to automatically and unilaterally prevent your access to the MAP. Gibraltar will consult with the other contracting state and bring to this bilateral process any relevant knowledge that there may be an instance of avoidance which should be considered by both parties in determining in conjunction whether the MAP process proceeds.

7.5 Access to MAP transfer pricing cases

The Competent Authority in Gibraltar does accept MAP requests regarding transfer pricing cases to make the relevant corresponding adjustments as necessary in accordance with the relevant DTAs.

Access to a MAP process is possible in Gibraltar, regardless of whether or not the applicable DTA includes the equivalent of Article 9(2) of the OECD Model Tax Convention.

7.6 Multiple Year MAP requests

Where a MAP request is received spanning multiple tax years, Gibraltar shall only consider those years that are within the relevant time limits.

7.7 Multilateral MAP requests

Provided the necessary bilateral agreements exist, Gibraltar will co-ordinate work with other tax jurisdictions to relieve taxation not in accordance with the relevant DTAs.

7.8 MAP requests in relation to Advance Pricing Agreements/Arrangements

Gibraltar has no bilateral initiative for concluding advance pricing agreements/arrangements. Therefore there is no system for Gibraltar, a taxpayer and the tax authority of another jurisdiction to agree the pricing to be applied to transactions affecting the position in these jurisdictions. Consequently, MAP requests do not extend to such matters.

7.9 Access to MAP in bona fide foreign initiated self-adjustments

Access to the MAP is permitted where you have, in good faith, attempted to report your taxable income or profits in accordance with the obligations under the laws of the relevant DTA partner. In such cases, your access to the MAP allows this process to assist in resolution of these matters in the event that an adjustment gives rise to double taxation.

Acceptance of the MAP process by the Competent Authority in Gibraltar is subject to both the applicable provisions of the relevant DTA and the willingness of the foreign Competent Authority to engage in the bilateral process for resolution.

7.10 Late payment surcharges and penalties

If there is an adjustment as a result of a MAP request, which results in surcharges and/or penalties, the Commissioner of Income Tax, as Competent Authority for the MAP, may consider the extent to which these surcharges and/or penalties are excessive and may be discharged or reduced whilst having regard to the provisions of domestic tax law.

8. How confidential are MAP requests?

Information exchanged under our DTAs is confidential and may only be used and disclosed in accordance with the provisions stated therein.

Under section 3 of the Income Tax Act 2010, all persons having an official duty in its administration shall regard and deal with as secret and confidential all information relating to the income or items of income of any person. This preserves the secrecy of confidential taxpayer information, and allows disclosure only to the extent permitted by law.

In addition, the provisions of the GDPR are contained in the Data Protection Act 2004 in Gibraltar.

In accordance with the Multilateral Convention on Mutual Administrative Assistance in Tax Matters and Tax Information Exchange Agreements ("TIEAs), information exchanged is required to be kept secret (in line with Article 26 of the OECD Model Tax Convention and Article 8 of the OECD Model TIEA). These agreements generally provide that exchanged information may only be disclosed to and used by courts, administrative bodies and others involved in and for the purposes of assessment, collection or administration, enforcement or prosecution, or determination of appeals concerning the taxes covered by the agreement.

The Competent Authority in Gibraltar may publish anonymised summaries of successfully completed MAP cases where this is possible, having regard to maintaining the anonymity of the taxpayer(s) involved.

9. What you can expect from us?

We undertake to engage in discussions with other Competent Authorities in a principled, fair, and objective manner. Each case will be decided on its own merits. Gibraltar does not use performance indicators based on either the amount of adjustments or tax revenue.

We aim to be consistent and reciprocal in the positions taken and will not change position on an issue from case to case, on the basis of which side produces the most revenue.

MAP requests are processed by staff that do not perform tax compliance or enquiry work and are therefore independent.

10. Who do I contact for MAP requests?

Commissioner of Income Tax
Gibraltar Competent Authority
Income Tax Office

Mutual Agreement Procedure - Gibraltar

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

Telephone +350 200 75260

E-mail MAPRequests@gov.gi