



# COVID – 19 Information Leaflet

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## What is happening and why?

Our public counters will be closed with immediate effect until further notice.

Following the World Health Organisation’s announcement that the Coronavirus strain has been declared a global pandemic, H.M. Government of Gibraltar has instigated precautionary measures in order to manage the risk of cross-contamination and mitigate the exposure to our elderly community and other vulnerable groups, including those with pre-existing medical conditions.

We are adopting these measures to increase social distancing and delay the spread of COVID-19 in line with the advice provided by public health professionals.

## How do I continue to interact with the Income Tax Office?

You can continue to interact and use our services by either email, telephone, mail or via our drop-boxes.

### Useful 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 the submission of Form P8 returns by employers and for any corresponding queries you may have on these.	<a href="mailto:P8returns@gibraltar.gov.gi">P8returns@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 and are terminating the employment of a PAYE employee or you are an employee terminating your employment.	<a href="mailto:paye.p7a@gibraltar.gov.gi">paye.p7a@gibraltar.gov.gi</a>



# Income Tax Office

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## HM Government of Gibraltar

### Useful email addresses – individuals, employees and employers (contd.)

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>
If you have any query about your tax affairs and are a qualifying individual (CAT 2 and Hepss).	<a href="mailto:taxqi@gibraltar.gov.gi">taxqi@gibraltar.gov.gi</a>
For any queries relating to Trusts.	<a href="mailto:taxtrusts@gibraltar.gov.gi">taxtrusts@gibraltar.gov.gi</a>

### Useful email addresses – companies

If you are filing a company tax return for a chargeable accounting period (Form CT1).	<a href="mailto:CT1C@gibraltar.gov.gi">CT1C@gibraltar.gov.gi</a>
If you are filing a company tax return for a non-chargeable accounting period (Form CT1).	<a href="mailto:CT1N@gibraltar.gov.gi">CT1N@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:CT2@gibraltar.gov.gi">CT2@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:Certificates@gibraltar.gov.gi">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:PoA@gibraltar.gov.gi">PoA@gibraltar.gov.gi</a>
If you have any query on a surcharge or penalty you have received.	<a href="mailto:PartIX@gibraltar.gov.gi">PartIX@gibraltar.gov.gi</a>
If you have any query in relation to detached workers you may have contracted.	<a href="mailto:DW@gibraltar.gov.gi">DW@gibraltar.gov.gi</a>

### By telephone

If needed and in order to assist us in helping you with your query please contact the relevant section on the contact numbers 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 (individuals, employees and employers)	+350 200 74924
Payments/refunds	+350 200 74923
Company tax	+ 350 200 74889



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Unincorporated businesses, sole traders and partnerships.	+ 350 200 74874
Social insurance contributions including applications for A1 and/or S1 certificates	+350 200 52737
Qualifying Individuals (Cat 2 and Hepss) and Trusts	+350 200 40457

### By mail

Please forward any mail to our postal address at:	Income Tax Office St. Jago's Stone Block 331 Main Street GX11 1AA Gibraltar
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### By hand via drop-box

Please deposit into one of our available drop-off points.

Main Street access	Letterbox in our PAYE front door
St. Jago's access	Boxes located in our lobby

## 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.paymentserviceenquiries@gibraltar.gov.gi](mailto:tax.paymentserviceenquiries@gibraltar.gov.gi).

If you do not presently hold a bank account, please either mail your cheque to us to ensure it reaches us before the due date of your payment or drop it off in one of the boxes provided. If you are sending your payment in this manner, please ensure that you clearly state the type of payment being made, whom the payment is for and for what period the payment is made. If this information is not clear, we may be unable to process your payment.

As a result of these measures and subject to the condition stated below, we will be extending the payment date of all assessments issued whilst these measures are in place issued by an additional 30 days.

This extension only applies to you if you are an individual that does not presently have a bank account are seeking to settle your tax assessment bill and typically makes payments in person via our payments counter. The purpose of the extension is to allow you sufficient time to make the necessary arrangements to open a bank account should you wish to do so.



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### How do I receive my refund?

In the circumstances, we are unable to pay out refunds in a manner which will require you to attend our payments counter. Therefore, whilst these measures are active, 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 forms from our webpage: [www.https://gibraltar.gov.gi/income-tax-office/downloads-ito](https://gibraltar.gov.gi/income-tax-office/downloads-ito) and also obtain hard copies from our St. Jago's entrance lobby.

Please scan here for bank details form.

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These measures are under regular review. If there are any changes we will update and tell you.

This leaflet was last updated on 6<sup>th</sup> Jan 2021.

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