



## Information Leaflet

### How do I interact with the Income Tax Office whilst counters are closed?

You can continue to interact and use our services by either email, eServices, 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 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:P8returns@gibraltar.gov.gi">P8returns@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 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>
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>



# Income Tax Office

## HM Government of Gibraltar

### Useful email addresses – 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>

### 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
Self-Employed Unincorporated businesses, sole traders or partnerships.	+ 350 200 74874
Qualifying Individual, Category 2 or HEPSS Individual. Trusts and Foundations.	+ 350 200 40457
Social insurance contributions including applications for A1 and/or S1 certificates	+350 200 52737

### eServices

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



# Income Tax Office

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## HM Government of Gibraltar

### 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.

## 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 form 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.



# Income Tax Office

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## Can I attend a meeting at the Income Tax Office?

At present the Income Tax Office will not be arranging any face-to-face meetings to discuss your tax affairs.

Our team members are available to engage with you by using the general contact details provided in this leaflet.

This leaflet was last updated on 12<sup>th</sup> October 2021.