



**GOVERNMENT OF GIBRALTAR
MINISTRY OF FINANCE
HM CUSTOMS
GIBRALTAR**



GUIDANCE NOTE ISSUED BY HM CUSTOMS GIBRALTAR

REGISTRATION REQUIREMENTS FOR GIBRALTAR TRADERS USING CUSTOMS IT SYSTEMS (EORI AND NIF)

1. Purpose

This Guidance Note has been prepared to assist Gibraltar traders, customs representatives, freight forwarders and logistics operators who intend to move goods under:

- NCTS (New Computerised Transit System);
- EU customs transit procedures;
- customs warehousing/suspended procedures;
- import/export declarations involving the EU; and
- related customs movements connected with Spain and the wider EU customs territory.

This Note sets out the registration requirements for participation in these procedures and explains how the relevant registration numbers are linked.

2. Registrations Required for EU Customs & NCTS Movements

Traders wishing to operate within EU customs systems and transit procedures will require the following registrations:

Registration	Purpose	Who Requires It
EORI (Economic Operators Registration and Identification Number)	Customs identification number used throughout the EU customs territory	Businesses involved in customs/import/export/transit operations
NIF (Número de Identificación Fiscal)	Spanish tax identification number required to obtain a Spanish EORI	Gibraltar companies and traders operating in customs procedures connected with Spain

3. EORI – The Primary Customs Requirement

The EORI number is the main customs registration number used throughout the EU for:

- customs declarations;
- import/export movements;
- transit movements under NCTS;
- customs guarantees;
- warehousing procedures; and
- other customs formalities.

Without an EORI number, traders cannot participate in EU customs procedures.

For Gibraltar traders operating movements in or through Spain and the EU customs territory, a **Spanish-issued EORI** will be required.

4. Relationship Between the EORI and the NIF

In Spain, the EORI is directly linked to the Spanish NIF. The Spanish EORI is effectively structured as follows:

ES + NIF

Accordingly, a trader cannot obtain a Spanish EORI without first obtaining a Spanish NIF. Where an EORI is required for customs operations, the NIF is a prerequisite.

This means that participation in:

- NCTS;
- EU customs transit;
- import/export procedures; and
- customs tax/duty suspension regimes,

will generally require both:

- a Spanish EORI; and
- a Spanish NIF.

5. Why These Registrations Are Being Required

Under the scheme of the treaty, the requirement for an EORI arises from the practical operation of:

- EU customs legislation;
- NCTS transit controls; and
- customs supervision procedures.

Under these systems:

- traders participating in customs procedures must be identifiable within EU customs databases;
- customs liabilities, guarantees and transit procedures must be traceable; and
- customs authorities must be able to identify the consignee, declarant and responsible parties connected with the movement.

Where a customs agent is completing the customs formalities, and paying the relevant taxes and duties from their own accounts, on your behalf, you will not require an EORI.

6. Important Clarification – NIF for customs identification purposes does not Create Spanish Tax Obligations

Obtaining a Spanish NIF for customs identification purposes **DOES NOT** mean that:

- the business is considered established in Spain;
- the business becomes taxable in Spain; or
- the trader is subject to full Spanish tax reporting obligations.

The existence of the NIF alone does not of itself create obligations such as:

- quarterly tax returns;
- VAT filings;
- corporation tax filings;
- annual accounts submissions; or
- Spanish accounting/bookkeeping obligations.

Those issues only arise where a business is actually carrying out taxable economic activity within Spain.

For the purposes of the treaty, the registrations are **NOT** required in order to carry out taxable economic activity within Spain. Instead, they are required only for:

- customs identification;
- customs transit control;
- customs declarations; and
- participation in EU customs systems.

The above has been confirmed to HMC Customs by the Spanish Agencia Tributaria, by UN customs experts and in independent legal advice provided to HMGoG.

7. Costs Associated with the Registrations

The costs are as follows:

Registration	Cost Position
NIF	No significant administrative fee
EORI	Linked to NIF registration

Additional professional or administrative costs may arise where traders use:

- legal representatives,
- or authorised agents,

to assist with applications.

8. How to apply.

We attach a guide prepared by the Spanish Agencia Tributaria specifically for Gibraltar operators. We also attach a free translation into English of that document.

With regard to the requirement for “official translation” of the relevant documents please note that, in order to expedite the application procedure, the Agencia Tributaria will provide a dispensation from the requirement for the translation to be “official”. So a simple translation will suffice. Official translations may be requested in due course but they are not necessary for the application process.

If you require assistance in the application process and do not know who to go to we can recommend persons or ask the Spanish authorities to recommend such persons to us.

If you require any general assistance on these matters, please contact HM Customs via email at ncts@hmcustoms.gov.gi

HM Customs Gibraltar
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