



Guide to Business Registration in Gibraltar

This guide is for general guidance only and does not constitute legal advice and is accurate as at 30 July 2026.

Introduction

In Gibraltar, business registration is not a new requirement. For decades, any individual, partnership or company wishing to carry on a commercial, industrial or professional activity in or from Gibraltar has been required to register their business with the Department of Employment and more recently with the Department of Business (Business Trades and Professions (Registration) Act 1989).

What has changed over time is the scope of the business licence: since 2015, the provision of services — not only the sale of goods — also became licensable, extending the scope of the legislation from what was previously the Trade Licensing regime to the Fair Trading Act that covers any business activity carried on in or from Gibraltar. The version of that legislation currently in force is the Fair Trading Act 2023.

This guide explains, step by step, how a business established in Spain, or in any other country, can operate lawfully in Gibraltar: by incorporating a company or registering a business name, applying for a business licence and registration, or by collaborating with a Gibraltar business under the Detached Workers regime.

Overview: Three Ways to Operate

Before making a Business Application, it is worth determining which structure fits the business activity. Each follows a different path, and not all of them require going through Companies House Gibraltar.

1. **Company** — an independent legal person, incorporated in Gibraltar through Companies House.
2. **Partnership** — two or more persons operating together under a business name, without forming a separate company.
3. **Self-employed** — an individual operating under their own forename and surname(s), or under a different business name (through Companies House).

The route you choose determines whether your first step is Companies House or whether you can go straight to the **Business Application** at <https://www.oft.gov.gi/business-application>. There is also a fourth route — without the need to establish in Gibraltar — through the **Detached Worker regime**, explained further below.

Step 1: Companies House — the First Step, Subject to Exceptions

Unless your activity will be carried out exclusively under the Detached Workers regime (see below), or you will be operating as a self-employed person under your own forename and surname, the recommended first step is through Companies House (www.companieshouse.gi), where the company is incorporated or the business name is registered.

1.1 Incorporating a Company

Company Incorporation

If you choose to operate through a company, you must incorporate it under the Companies Act. Alternatively, if your company is already incorporated outside Gibraltar, you may register it as a foreign company with a place of business in Gibraltar, under Part XIV of that Act, without needing to incorporate a new Gibraltar company.

Since this process requires the submission of certified constitutional documents, certified translations, Certificates of Good Standing and other technical formalities, the Department of Business strongly recommends engaging a specialist service provider — for example, an accountant, lawyer or company formation agent — to handle the incorporation or registration on your behalf.

A foreign company registered under Part XIV will always remain a foreign company, incorporated and registered in its country of origin; only re-domiciliation under section 442 of the Companies Act converts the company into a Gibraltar company.

1.2 Partnerships

Partnerships

If two or more persons wish to operate together without incorporating a company, the way to place the existence and composition of the partnership on official record is by registering a Business Name at Companies House, under the Business Names (Registration) Act 1918.

1.3 Self-Employed Persons Operating Under Their Own Name

If you are an individual operating as self-employed under your own forename and surname(s) — that is, without using a different business name — you do not need to register a Business Name at Companies House. In this case, the first step is to go directly to the Business Application described in Step 2.

Step 2: Business Application

Business Application

Once the corporate structure has been settled (or if you are operating as self-employed under your own name), any individual, partnership or company wishing to sell goods or provide services in Gibraltar must submit a Business Application at <https://www.oft.gov.gi/business-application>, under the Fair Trading Act 2023 and the Business Trades and Professions (Registration) Act 1989.

The Business Application should not be confused with the Company Incorporation described in Step 1: one is submitted to Companies House to incorporate the legal entity; the other is submitted to the Department of Business to obtain the licence needed to carry on business. These are separate processes and both may be necessary.

Business registration and the business licence application have been merged into a single online application: the same form will only ask for licensing information if your activity requires it: <https://www.oft.gov.gi/business-application>

Do I need a licence?

- **Business Licence** — generally required of any person trading in goods or providing services in or from Gibraltar, unless a legal exemption applies.

Exception: One-off Delivery from the Campo

Businesses that only deliver goods from the Campo de Gibraltar to a single client in Gibraltar, by way of a single transport operation ending at that point (with no installation, on-site service, or subsequent collection for a further delivery), do not need a licence or registration for that one-off roadside delivery.

Detached Workers: An Alternative to Establishing in Gibraltar

Detached Workers

If your company does not wish to incorporate a company, register a business name, or submit its own Business Application, there is an alternative: collaborating with a business already registered in Gibraltar (the “contracting-in employer”) through subcontracting, and registering your own workers as Detached Workers, temporarily posted to Gibraltar to carry out the work, under section 19 of the Income Tax Act.

There are three routes, depending on the length of the visit, via <https://bit.ly/DetachedWorker>:

1. **Non-Chargeable Detached Workers** — visits of less than 48 hours for presentations, meetings, training or advice. No charge. The Gibraltar business notifies the Director of Employment by email before the visit (worker's name, copy of passport, company, period and reason for the visit), and reports the worker's actual entry and exit.
2. **Expedited Detached Workers** — stays of up to 10 working days, including, among others, internal audit reviews and work carried out on site. Requires a letter from the contracting-in employer in Gibraltar, a letter from the employing company in Spain or the EU, and a certified copy of the passport.
3. **Detached Workers** (general regime) — stays of more than 10 working days. Requires the “Notification of Temporary Employment of a Detached Worker” form, the A1 certificate (EU companies) or confirmation from HM Revenue & Customs that tax and social insurance are being paid (UK companies), the worker's passport or ID card, and a copy of the employment contract.

A fee applies for each detached worker registered under every route except the non-chargeable one. Any worker who is not a British or EU national will also need a work permit.

After Registration: Employees and Self-Employed Workers

Once your company, partnership or self-employed activity has been registered — you must also register the following with the Department of Employment:

- any partner or self-employed worker providing services to the business;
- any employee taken on; and
- any working director of the company.

The relevant forms for these registrations are available at: <https://bit.ly/NoticeOfTermsOfEngagement>

Compliance and Enforcement

The Department of Business has a dedicated Business Compliance and Enforcement Team, which monitors the Gibraltar market to identify businesses operating without the relevant licence or registration.

However, the team **will not take enforcement action** against any business that can evidence that it has already submitted its Business Application or Detached Worker application, and that this is being processed.

Contacts

General enquiries

business.support@gibraltar.gov.gi

Business licensing enquiries

business.licensing@gibraltar.gov.gi

Business registration enquiries

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Company incorporation and business name registration

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