

Information on Taxpayer Identification Numbers

Section I – TIN Description

Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.

Gibraltar's response:

The Gibraltar Income Tax Office issues taxpayer reference numbers to individuals and corporate entities that are liable to taxation in Gibraltar. A taxpayer reference number is the equivalent of a taxpayer identification number (TIN). Taxpayer reference numbers apply to income tax and corporation tax.

Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

Gibraltar's response:

Gibraltar's taxpayer reference numbers (taxpayer identification numbers) consist of numerals only, assigned chronologically.

Section III – Where to find TINs?

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

Gibraltar's response:

Gibraltar's taxpayer reference numbers can be found on documents issued by the Income Tax Office, such as tax return forms, assessments and tax code advice statements.

Section IV – TIN information on the domestic website

Please provide hyperlinks to their domestic website where further information on TINs can be found.

In addition, please provide a link to an online TIN-verification tool, if available.

Gibraltar's response:

There is no specific information published online with regard to taxpayer reference numbers / taxpayer identification numbers. However, the legislation that governs all other aspects of the operation of the income tax code in Gibraltar is the Income Tax Act 2010.

The Income Tax Act 2010 can be accessed using the following link:

[https://www.gibraltarlaws.gov.gi/uploads/legislations/income-tax/2010-21/2010-21\(01-07-21\).pdf#viewer.action=download](https://www.gibraltarlaws.gov.gi/uploads/legislations/income-tax/2010-21/2010-21(01-07-21).pdf#viewer.action=download).

Section V – Contact point for further information

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

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