



GIBRALTAR

Gibraltar - Common Law

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Click request a call for a free, no obligation consultation.
In a hurry? Click incorporate now, and startup your company immediately.

Incorporating a company in Gibraltar

Gibraltar taxes

If you want to incorporate in Gibraltar, this will tell you about tax laws in Gibraltar for a LLC which is the most common company type in the country.

Gibraltar taxes corporate income on a territorial basis. This means that income accrued outside Gibraltar, from our research, and your results may vary, is not subject to taxation. The headline corporate income tax rate for Gibraltar-source income is 10%. This ranks Gibraltar as 34th overall with regards to corp. taxation rate internationally. Utility, energy providers and companies that abuse a dominant position may be taxed at 20%.

There is no value-added tax or sales tax in Gibraltar, which ranks the jurisdiction as 1st when compared to VAT globally. In terms of other taxation, an employer and employee will make social security contributions at 20% and 10% of gross earnings up to a capped amount, respectively.

Thin cap standards are enacted. Thin capitalisation refers to any type of laws on companies' debt-to-asset ratios. Dividends received and Capital Gains are not subject to taxation.

Gibraltar does not levy withholding taxes. This means that payments on dividends, royalties, interests or fees to non-residents are not subject to taxation in Gibraltar.

There is no known tax on wealth in Gibraltar. There are no known real property, inheritance and transfer taxes. There are not many popular and well known credits for innovation spend that include tax incentives in this country.

The above is not tax or legal advice for your company facts and circumstances. We can point you to an accountant in Gibraltar who can answer all your questions. Ready to get started? Click incorporate now if you are in a hurry, or press the free consultation button above.

The vat rate in Gibraltar is 0% which ranks 1 in the world.

- ✗ Patent box
- ✗ RND credit
- ✗ Wealth tax
- ✗ Estate tax
- ✗ Transfer taxes
- ✗ Asset taxes
- ✗ Capital duties

- 0 Tax treaties
- 0% Offshore Tax
- 10% Corp rate
- Loss carryback years
- Corporate time
- 0% VAT rate
- 0% Capital gains
- 2017 AEOI planned

Gibraltar Legalese

When looking for a jurisdiction in which to incorporate, the first thing to look at is the legal code. The body of law in Gibraltar is common law. Common law makes for a easy corporate setup. Electronic signatures are permitted.

The country code GI is for Gibraltar and the most common company structure in Gibraltar is a LLC.

The amount you'll have to wait is about 1 week to incorporate a LLC in GI. is 0, This means you don't have any minimum share capital. The types of cash you can use to capitalize your legal entity is frequently any legal tender.

Yes, one is allowed to re-domicile a LLC from GI. You are usually allowed to change the jurisdiction of the company, pending certain procedures.

There must be at least 1 shareholder. This makes it possible for you to own a LLC in GI by yourself. Corporate Shareholders are permitted, which means you can have a legal entity as a shareholder. Foreign ownership is tolerated, up to 100% of the total shareholding.

A legal entity is only required to have one director. Moreover, corporate directors are permitted. Directors are disclosed publicly.

A registered legal firm must be retained for an address, paid by the company on an annual basis, for an office which can receive any official legal correspondance on behalf of the company. Furthermore, a company secretary is a requirement.

There is an obligation to file yearly tax returns. However, there is oftentimes a requirement to have these accounts audited.

Overall we think Gibraltar is a good option and have given it a score of 89 as an IO score, using the Incorporations.IO proprietary formula.

- ✗ **Directors not disclosed in a public registry**
- ✗ **Shareholders not disclosed in a public registry**
- ✓ **Redomiciliation permitted**
- ✓ **Registered office required**
- ✓ **Corporate director permitted**
- ✓ **Local Secretary not required**
- ✓ **Local Director not required**
- ✓ **Electronic signature**

- 1 Shareholders required**
- 1 Directors required**
- 1 week to form**



GIBRALTAR

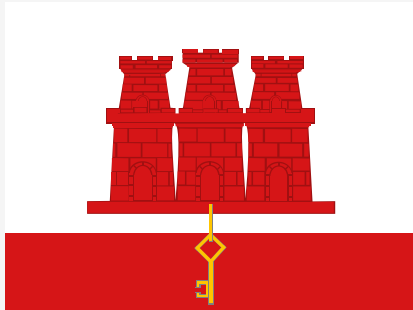
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Country Info



🚩 National Flag of

Gibraltar (eng)

\$ Currency

GIP

☎ Area Code

+350

🏛 Capital

Gibraltar

📍 Region

Southern Europe

🗣 Native Languages

English