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Company formation in Gibraltar

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Company formation in Gibraltar



Flag



Coat of arms

Common form	Private company limited by shares [1]
Registry	Companies House Gibraltar [1]
Minimum capital	No meaningful minimum [1]
Directors	1 director [1]
Local director	Not required [1]
Corporate tax	15% (20% for utility and energy providers)
VAT / sales tax	None
Typical timeline	Usually a few working days [1]
Tax treaties	Domestic rates and treaty list [6]
Currency	Gibraltar pound (GIP), at par with sterling

In short: To set up a company in Gibraltar, most founders form a private company limited by shares, registered with Companies House Gibraltar. [1] Minimum capital: no meaningful minimum. Corporate tax: 15% (20% for utility and energy providers). Registration: usually a few working days (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 22 August 2026); company-law details summarise official guidance and can change. Confirm requirements with Companies House Gibraltar before filing.

Gibraltar, a British Overseas Territory, has taxed company profits at 15% since July 2024, on a territorial basis, and has no VAT. Companies are registered with **Companies House Gibraltar**.

Business structures

Most founders in Gibraltar form a private company limited by shares, registered with Companies House Gibraltar. [1] Other forms are listed below.

- **Private company limited by shares** – the usual company form for private businesses

Requirements

Minimum share capital in Gibraltar (2026): no meaningful minimum. Directors required: 1 director. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: no meaningful minimum.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Gibraltar.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Gibraltar (2026): usually a few working days. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the Companies House Gibraltar.

4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax with the Income Tax Office.

Taxation

The corporate tax rate in Gibraltar in 2026 is 15% (20% for utility and energy providers). Standard VAT or sales tax: none.

Tax	Rate and notes
Corporate income tax	15% (20% for utility and energy providers)
VAT / indirect tax	None
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Gibraltar: Companies file annual financial statements and tax returns with the Income Tax Office, and keep their details up to date with the Companies House Gibraltar. [1]

Double tax treaties

Gibraltar has very few double tax treaties; the main one is with the United Kingdom (2019).

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
0%	0%	0%

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Gibraltar?

Typical registration time in Gibraltar: usually a few working days (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Gibraltar?

Minimum share capital in Gibraltar: no meaningful minimum (as of November 2026).

What is the corporate tax rate in Gibraltar in 2026?

The corporate tax rate in Gibraltar in 2026 is 15% (20% for utility and energy providers). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Gibraltar?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Gibraltar: not required.

What withholding tax applies to dividends paid from Gibraltar?

Gibraltar charges no withholding tax on dividends paid to non-resident companies under domestic law. See the Double tax treaties section.

Official registries and resources

- Companies House Gibraltar

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United Kingdom
- Company formation in Germany

- Company formation in Poland
- Company formation in Ireland
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Companies House Gibraltar . Government of Gibraltar. Accessed November 2026.
2. Gibraltar: Corporate – Taxes on corporate income (reviewed 22 August 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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4. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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6. Gibraltar: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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