

TRUSTMOORE



GIBRALTAR

Its advantageous tax regime, warm climate and proximity to the rest of Europe make Gibraltar – the only British jurisdiction located in continental Europe – an attractive location for high-net-worth individuals and international corporate structures.

GIBRALTAR

A British Overseas Territory located on the southern end of the Iberian Peninsula, Gibraltar encompasses an area of 6.7 km², including regional landmark The Rock of Gibraltar as well as a densely populated urban area.

Gibraltar is home to more than 30,000 Gibraltarians and other nationalities. Gibraltar's economy is largely based on tourism, online gaming, financial services and shipping.

Gibraltar provides an onshore European option to the continent's offshore jurisdictions Jersey and Guernsey. The only British jurisdiction located in continental Europe, it is a member of the European Union, uses the British pound as its currency, and has a legal system based on English common law.

TAXATION

Companies

- 10% corporate tax rate on a territorial basis (i.e. only on income “accruing in and derived from” Gibraltar)
- No tax on capital gains
- No tax on dividends received
- No tax on royalties and interest (with the exception of a trading receipt)
- No withholding tax on dividends, interest or royalties
- No valued-added tax (as Gibraltar is not part of the EU VAT or Customs Union)

Individuals

- No inheritance tax
- No wealth tax or estate tax
- No tax on capital gains
- No tax on interest from savings
- No tax on dividends (from companies listed on a recognised stock exchange)
- No tax on pension income from an approved occupational scheme for individuals 60 years of age or older
- Special favourable regimes available for high-net-worth individuals and executives
- Double-taxation relief



*“Trustmoore is a long-term partner,
delivering expert services
to a select group of clients
– with the expertise and commitment
that clients truly trust.”*

LEGAL ENTITIES

A Gibraltar Limited Liability Company (Ltd) is a private company limited by shares or by guarantee. In general, a Ltd is easy and quick to incorporate, and has no minimum capital requirement.

There is, however, a 0.5% stamp duty on authorised share capital, with a minimum payment of GBP 10. The Ltd should be registered at the Companies House and if the company has assessable annual income of less than GBP1.25 million, it is only required to file an abridged balance sheet annually with the Companies House.

CONTACT US TODAY



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