COSTA ADMIN SOLUTIONS
GIBRALTAR

FREE GUIDE FOR GIBRALTAR EMPLOYERS

Business Compliance Calendar 2026/27

The dates, penalties and registrations that matter, in one place, with the most important ones highlighted.

Dates checked against HM Government of Gibraltar sources on 10 November 2026.
Always confirm with the relevant authority before acting.

Running a business in Gibraltar means keeping track of several authorities at once: the Income Tax Office (ITO), the Department of Employment, Companies House and the Department of Business. Each has its own deadlines, forms and penalties. This calendar brings them together, and every section ends with a note on where CAS can help.

The 5 dates and rules you cannot afford to miss

#	What	When
1	**PAYE and Social Insurance** paid to the Income Tax Office	**By the 15th of every month**
2	**Self-employed tax return and any balancing payment** for the year ended 30 June 2026, plus the 2025/26 Social Insurance contribution schedule	**30 November 2026**
3	**Employer annual forms:** P8, P10/P10A and P12	**31 July every year** (next: 31 July 2027)
4	**Company tax return (Form CT1)** and any balancing tax	**Nine months after the end of the month in which the accounting period ends**
5	**Register every vacancy** with the Department of Employment	**At least 10 days before the worker starts**

Failure to comply with the registration of a business, a vacancy or an employee could result in a **£3,000 fine**. A late company tax return now carries a penalty of £100 to £1,500 from the day after the due date, depending on company size, rising to between £750 and £5,000 after six months.

HOW CAS CAN HELP

Not sure which of these dates apply to your business? **Book a free consultation** with our locally regulated team: admin@cas.gi or +350 2000 8055.

Every month: payroll and PAYE

If you employ anyone in Gibraltar, income tax and Social Insurance must be deducted according to each employee's tax code and remitted to the Income Tax Office **by no later than the 15th day of every month**.

- Every employee must be registered with the ITO before a tax code can be issued. To register an employee you need their employment contract issued by the Department of Employment, their ID card or passport, and a signed authority letter allowing the company to receive the tax code on their behalf.

- Employees must be given a wage slip at each payment of wages, and pay cannot be less than the minimum wage set under the Conditions of Employment (Standard Minimum Wage) Order.

HOW CAS CAN HELP

CAS provides **compliant payroll management** for Gibraltar businesses, so your employee records and monthly obligations are handled by a team with 15+ years' experience navigating Gibraltar's authorities.

Your 2026/27 calendar

The Gibraltar tax year runs from **1 July to 30 June**. Here is what falls due between now and the end of the 2026/27 tax year.

Date	What is due	Who it affects
15th of every month	PAYE and Social Insurance	All employers
30 November 2026	Tax return for the year ended 30 June 2026, any additional tax due, and the self-employed Social Insurance contribution schedule for 2025/26	Self-employed individuals
31 January 2027	Payment on account (first instalment)	Self-employed individuals
28 February 2027	Payment on account instalment, based on the company's financial period	Companies
30 June 2027	Tax year ends. Payment on account (second instalment) due	Self-employed individuals; year-end for all employers
After 30 June 2027	Give every employee Form P7 (certificate of pay, tax deducted and Social Insurance contributions) at the end of the tax year	All employers
31 July 2027	Forms P8 (employer's annual declaration), P10/P10A (benefits in kind) and P12 (pension scheme contributions)	All employers
30 September 2027	Payment on account instalment, based on the company's financial period	Companies

Company payments on account are payable in two equal instalments by 28 February and 30 September, based on the company's financial period (Schedule 10, Income Tax Act 2010). Check which applies to you. The 31 July forms deadline is stated by the ITO as applying every year; the 2027 date follows that rule.

HOW CAS CAN HELP

CAS supports Gibraltar businesses with **tax filings and official filings**. Talk to us about staying ahead of every date on this page.

Company tax: the dates tied to your year-end

Some deadlines depend on when your company's financial year ends.

Company tax return (Form CT1)

A complete return must be filed within **nine months after the end of the month in which the accounting period ends**. Any balancing tax is due on the same date. The Corporation Tax rate for most companies is 15% (20% for utility companies and companies with a dominant market position).

A complete return is made up of a signed CT1, the company accounts, a tax computation if the company had assessable income, and a PAYE reconciliation if the year-end is not 30 June and the company had employees.

Accounting period ends	Tax return and balancing tax due
30 June 2026	**31 March 2027**
31 December 2026	**30 September 2027**
31 March 2027	**31 December 2027**

Late filing penalties (from 1 January 2025)

When	Micro or small	Medium	Large
Day after the due date	£100	£750	£1,500
After 3 months	£450	£1,250	£3,500
After 6 months	£750	£2,000	£5,000

Company size is determined by Schedule 9 of the Companies Act 2014. Unpaid corporate tax attracts a **10% surcharge** if not paid within nine months of the financial period, and a further **20%** on the balance 90 days after that. The ITO notes that legal action may be initiated at any point after an initial default.

Companies House annual return

This runs on a separate clock from the tax return. A company with a share capital must deliver its annual return to the Registrar **within 30 days after the date to which it is made up** (Companies Act 2014, section

188). The return date is normally the anniversary of incorporation. Annual accounts are also filed with Companies House, so check the deadline that applies to your company.

HOW CAS CAN HELP

With **bookkeeping and tax filing support** from CAS, your records are ready when the return is due. Contact us with your year-end and we will talk you through your dates.

Hiring and managing staff: Department of Employment

Before you hire

- Register your business with the Department of Employment if you have not already done so.
- Submit a **Notification of Vacancy** at least **10 days before** the worker's start date. Late registration adds a penalty: £15 if registered in or within 10 working days of the start date, and £30 if registered after it. Employers with 10 employees or fewer are exempt from vacancy fees and associated penalties.
- Submit a **Notice of Terms of Engagement** for every worker.
- If the person is not entitled to work in Gibraltar (for example, a non-EEA national), the employer must obtain a **Work Permit** first. Working without one can lead to a £3,000 fixed penalty notice. Permits are issued for up to 12 months, and a renewal application must be completed at least 14 days before expiry.
- Using a detached worker employed in another EU Member State? The notification and supporting documents must be submitted **no later than 5 working days before** the proposed start date.

When someone leaves

- Submit a **Termination of Employment** form to the Department of Employment **no later than 7 days** after the termination date. Not doing so could result in a £750 fine.
- Complete Form P7A: send Part 1 to the ITO and give Parts 2 and 3 to the employee.
- Pay all remuneration due by the end of the next pay date.
- Hold any redundancy or retirement gratuity payment until the ITO has confirmed the exemption position.

HOW CAS CAN HELP

CAS offers hands-on support with **employer registrations, employee records and employer obligations**. Speak to us before your next hire, not after.

Business registration and licensing

Every person who has a place of business in Gibraltar, or carries on business in Gibraltar, must register under the Business Trades and Professions (Registration) Act. Businesses and companies registered with the Department of Employment **must renew their registration every year**, and changes to registered details must be notified.

What changed in July 2026

Business registration and the business licence application have been merged into a single online **Business Application** at oft.gov.gi/business-application, under the Fair Trading Act 2023 and the Business Trades and Professions (Registration) Act 1989 (Department of Business guidance, 30 July 2026). The business licence regime was previously known as Trade Licensing. Registration and licensing are separate requirements, and both may apply to your business.

HOW CAS CAN HELP

CAS handles **legal registrations and business setup** for Gibraltar companies. Ask us whether your activity needs registration, a licence, or both.

Starting up: a typical order of play

1. Incorporate your company at Companies House. This also registers it for Corporation Tax automatically.
2. Submit your Business Application (registration and, where needed, a business licence).
3. Register as an employer with the ITO by writing to the Commissioner of Income Tax, enclosing your Employment Registration Certificate and Certificate of Incorporation and stating a PAYE commencement date.
4. Register each vacancy and each employee before they start.
5. Set up payroll and your monthly payment routine.
6. Set up bookkeeping from day one so your accounts are ready for your year-end.

HOW CAS CAN HELP

Our **business setup service** supports you through the steps above, so you can focus on your first customers instead of your first forms.

Penalties at a glance

Breach	Consequence
Not registering a business, vacancy or employee	Could result in a **£3,000** fine
Not submitting a Termination of Employment form	Could result in a **£750** fine
Engaging someone who needs a Work Permit without one	Fixed penalty notice of **£3,000**
Late company tax return (from 1 January 2025)	£100 to £1,500 from the day after the due date, rising to £750 to £5,000 after 6 months, by company size
Late company tax payment	10% surcharge, plus a further 20% on the balance after 90 days
Late individual or self-employed tax return	£50 from the day after the due date, a further £300 after 3 months and a further £500 after 6 months, even if the resulting tax is nil
Late individual or self-employed tax payment	10% of tax due from day one, plus a further 20% on the balance after 90 days

HOW CAS CAN HELP

Missed a deadline? **Contact CAS promptly** and we will help you understand where you stand and what to do next.

Your 10-point compliance check

- [ ] I know my company's year-end and the date my tax return is due.
- [ ] My PAYE and Social Insurance are paid by the 15th every month.
- [ ] Every employee is registered with both the Department of Employment and the ITO.
- [ ] Every vacancy is notified at least 10 days before the start date.
- [ ] I know my P8, P10/P10A and P12 are due by 31 July.
- [ ] My business registration is renewed each year.
- [ ] I know whether my activity needs a business licence.
- [ ] My Companies House annual return is filed on time.
- [ ] Work permits are renewed at least 14 days before expiry.
- [ ] My bookkeeping is up to date, so my accounts are ready when the return is due.

Fewer than ten ticks? A short conversation can close the gaps.

HOW CAS CAN HELP

Book a free consultation and we will go through this checklist with you against your actual business.

Useful Government contacts

Office	Telephone	Email / website
ITO: PAYE enquiries	200 74924	paye.enquiries@gibraltar.gov.gi
ITO: employee registrations		paye.registration@gibraltar.gov.gi
ITO: employee terminations (P7A)		paye.p7a@gibraltar.gov.gi
ITO: corporate	200 71071	corporate.enquiries@gibraltar.gov.gi
ITO: self-employed	200 74874	selfemployed@gibraltar.gov.gi
Department of Employment *Unit 75/77, Harbours Walk, New Harbours*	200 11000	employment.officers@gibraltar.gov.gi (vacancies)
Business Application		oft.gov.gi/business-application
Companies House Gibraltar		companieshouse.gi

Talk to CAS

Costa Admin Solutions provides admin outsourcing, bookkeeping and payroll for Gibraltar businesses, from a locally regulated team with 15+ years' experience. **Book your free consultation.**

Email admin@cas.gi **Phone** +350 2000 8055 **WhatsApp** +350 5401 6269

Visit Leon House, 1 Secretary's Lane, Gibraltar GX11 1AA **Web** www.cas.gi

Sources and important notice

Dates, rates and penalties were checked on 10 November 2026 against the pages below. This calendar is for general information only and is not legal or tax advice. Rules, rates and deadlines change, and your circumstances may differ. Always confirm with the relevant authority or speak to CAS before acting.

- HM Government of Gibraltar, Income Tax Office, Employers: gibraltar.gov.gi/income-tax-office/employers-and-trusts/employers

- HM Government of Gibraltar, Income Tax Office, Corporate: gibraltar.gov.gi/income-tax-office/businesses-and-corporations/corporate
- HM Government of Gibraltar, Income Tax Office, Self Employed: gibraltar.gov.gi/income-tax-office/individuals-and-employees/self-employed
- HM Government of Gibraltar, Department of Employment, Registration Explained: gibraltar.gov.gi/department-employment/employment-service-registration-explained
- HM Government of Gibraltar, Department of Business, Guide to Business Registration in Gibraltar (30 July 2026)
- Companies Act 2014, section 188 (annual return); Companies House Gibraltar Guidance Note 19

Last verified: 10 November 2026