Income Tax Office
HM Government of Gibraltar

FORM GMTA1

Gibraltar Top-up Tax Return

1. Name of MNE Group

Provide the name of the MNE Group that is commonly used in the preparation of the Consolidated Financial Statements.

2. Name of Designated Local Entity

Provide the name of the Constituent Entity which has been nominated by the MNE Group as the Designated Local Entity in Gibraltar.

3. Taxpayer Reference Number of Designated Local Entity

Provide the Gibraltar Taxpayer Reference Number of the Designated Local Entity.

4. Fiscal Year

From: **To:**

Confirm the Fiscal Year that the Top-up Tax payment relates to.

5. Top-up Tax Liability

£

Provide the total Jurisdictional Top-up Tax payable in Gibraltar.

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6. Declaration

The person filing this return must be authorised to do so: Statutory officer (director or secretary), shareholder or authorised agent of the Designated Local Entity.

I confirm that the information contained in this return is correct and complete to the best of my knowledge and belief. I further confirm that I am the person named below and that I am authorised to file this return on behalf of the Designated Local Entity.

Name:	

Telephone:	

Email:	

Submitting capacity (please tick as many as may be relevant):

☐ Shareholder ☐ Director ☐ Company secretary

☐ Accountant ☐ Auditor ☐ Legal advisor

☐ Liquidator ☐ Other authorised person

To be signed by authorised person

Date:	

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Notes

Who is required to complete Form GMTA1?
MNE Groups should complete and submit Form GMTA1 if they have a Top-up Tax liability in Gibraltar in a given Fiscal Year.

For the avoidance of doubt, Form GMTA1 is required to be filed in addition to the Article 8.1.3 notification or the GloBE Information Return, and the corporate tax return (CT1) filed in accordance with the requirements of the Global Minimum Tax Act 2024 and the Income Tax Act 2010 respectively.

What is the deadline for submitting Form GMTA 1?
The deadline for filing Form GMTA1 is the same as for the GloBE Information Return (i.e. 15 months after Fiscal Year end or 18 months after Fiscal Year end if it is the first year that the Pillar 2 Rules apply to an MNE Group).

Submission of Form GMTA1
Form GMTA1 should be submitted by email to GMTAreturns@gibraltar.gov.gi

Payment details

Payment should be made by bank transfer only.

PLEASE ENSURE THAT YOU PROVIDE THE UNIQUE PAYMENT REFERENCE NUMBER FOR TOP-UP TAX PAYMENTS PROVIDED TO THE DESIGNATED LOCAL ENTITY.

Payment by Bank Transfer

Payment by bank transfer should be made using the following details:

Account Name: GOVERNMENT GENERAL ACCOUNT - INCOME TAX
Account Number: 47681012
Sort Code: 60-60-60
Swift BIC: RBOSGIGI
IBAN Number: GI 70 NWBK0606060 47681012

Please contact the Income Tax Office if you are unable to pay by bank transfer or require any further assistance with payments.

Phone: +350 20071071 (option 2)

Email – tax.accountsenquiries@gibraltar.gov.gi