

直布罗陀税收居民身份认定规则

一、个人

税收居民个人的定义可以参考 2010 年颁布的所得税法第 74 章节有关“长期居住”的定义：

“长期居住”的个人是指无论是否永久性居住在直布罗陀境内，在一个纳税年度内满足以下任一条件的个人：

(a) 在直布罗陀境内连续或累计居住达到 183 天；

(b) 在三个连续纳税年度内停留在直布罗陀境内的总天数超过 300 天，前述居住天数应包括在直布罗陀境内的所有天数，包括抵、离当日等不足一整天的情形。

<http://www.gibraltarlaws.gov.gi/articles/2010-21o.pdf>

二、实体

税收居民实体的定义可以参考 2010 年颁布的所得税法第 74 章节有关“长期居住”的定义：

“长期居住”的实体是指：

(a) 公司的实际管理和控制机构位于直布罗陀境内；

(b) 根据本法，虽然公司的管理和控制在直布罗陀境外发生，但由直布罗陀一般居民个人执行……”

<http://www.gibraltarlaws.gov.gi/articles/2010-21o.pdf>

三、不视为税收居民的实体

合伙企业和有限合伙企业视为税收透明体，并根据 2010

年颁布的所得税法 18 章节的有关规定征税:

“合伙企业:

18. 指由两个或两个以上的个人共同从事的贸易, 业务或行业, 并且

(a) 个人在任何时期从合伙企业中获得利润或收益, 视为其从合伙企业取得的在该时期的利润或收益的分成, 相关利润或收益根据所得税法相关规定确定;

(b) 合伙人获得的应税利润或收益应按照所得税法第 15 和 16 章节的规定进行计算, 视为该个人从合伙企业在利润或收益中取得的分成。

<http://www.gibraltarlaws.gov.gi/articles/2010-21o.pdf>

四、联系方式

Commissioner of Income Tax

Ministry of Finance

HM Government of Gibraltar

St Jago's Stone Block,

331 Main Street,

Gibraltar GX11 1AA;

incometax@gibraltar.gov.gi

联系电话: +350 200 75260

(欧盟成员可以参考欧盟的欧洲数据库-税务, 当中载有各种有关欧盟成员所有税务的资料, 包括税务居民。)

直布罗陀纳税人识别号编码规则

一、纳税人识别号介绍

直布罗陀的所得税部门向负有直布罗陀纳税义务的个人和公司发放纳税人参考编号，该编号等同于纳税人识别号，可用于个人所得税和企业所得税相关税务事宜。

二、纳税人识别号编码规则

等同于纳税人识别号的纳税人参考编号由所得税部门发放，最多由 6 位数字组成，不包含字母或其他符号。

三、如何找到纳税人识别号

直布罗陀纳税人参考编号可以在所得税部门开具的官方文件上找到，如所得税申报表、评估表和免税代码。

四、国内网站信息

公开网站上不提供有关纳税人参考编号或纳税人识别号的信息。更多关于直布罗陀 2010 年颁布的所得税法实施相关资料，可以参考网站：

<http://www.gibraltarlaws.gov.gi/articles/2010-21o.pdf>

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资料来源：

直布罗陀税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Gibraltar-Residency.pdf>

直布罗陀纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Gibraltar-TIN.pdf>

Gibraltar- Information on residency for tax purposes

Section I –Criteria for Individuals to be considered a tax resident

Tax residency of an individual is determined by reference to the definition of “ordinarily resident” contained in section 74 of the Income Tax Act 2010:

“ordinarily resident” when applied to an individual means an individual who irrespective of whether such individual is domiciled in Gibraltar or otherwise who in any year of assessment –

(a) is present in Gibraltar for a period of, or periods together amounting to, at least 183 days; or

(b) is present in Gibraltar in any year of assessment which is one of three consecutive years in which the total of the days on which the individual is present in Gibraltar exceeds 300, and for the purposes

of this definition presence in Gibraltar for any part of a 24 hour period commencing at midnight shall

be counted as a day of presence whether or not any accommodation is used in Gibraltar...”

<http://www.gibraltarlaws.gov.gi/articles/2010-21o.pdf>

Section II –Criteria for Entities to be considered a tax resident

Tax residency in respect of an entity is determined by reference to the definition of “ordinarily resident” set out in section 74 of the Income Tax Act 2010:

“ordinarily resident” means when applied to any company:

(a) a company whose management and control is in Gibraltar; or (b) a company the management and control of which is exercised outside Gibraltar by persons who are ordinarily resident in Gibraltar for the purposes of this Act...”

<http://www.gibraltarlaws.gov.gi/articles/2010-21o.pdf>

Section III –Entity types that are as a rule not considered tax residents

Partnerships and limited partnerships are considered fiscally-transparent entities and are taxed as prescribed by the provisions of section 18 of the Income Tax Act 2010:

“Partnerships.

18. Where a trade, business or profession is carried on by two or more persons jointly

(a) the profits or gains of any person from the partnership for any period shall be deemed to be the share to which the person was entitled during that period in the profits or gains of the partnership, such profits or gains being ascertained in accordance with the provisions of this Act; and

(b) the assessable profits or gains of any person from the partnership shall be

computed in accordance with the provisions of sections 15 and 16 by treating the person's share of the divisible profits or gains of the partnership as though it were profits or gains of a trade, business or profession.”

<http://www.gibraltarlaws.gov.gi/articles/2010-21o.pdf>

Section IV –Contact point for further information

Commissioner of Income Tax, Ministry of Finance, HM Government of Gibraltar, St Jago's Stone Block, 331 Main Street, Gibraltar GX11 1AA; incometax@gibraltar.gov.gi; tel: +350 200 75260

Gibraltar-Information on Tax Identification Numbers

Section I –TIN Description:

The Gibraltar Income Tax Office issues taxpayer reference numbers to individuals and corporate entities that are liable to taxation in Gibraltar. A taxpayer reference number is the equivalent of a taxpayer identification number (TIN). Taxpayer reference numbers apply to income tax and corporation tax.

Section II –TIN Structure:

Gibraltar's taxpayer reference numbers, the equivalent of taxpayers identification numbers or TINs, are issued sequentially by the Income Tax Office and comprise solely of numerals up to a maximum of six digits. They do not include any letters or other characters or symbols.

Section III –Where to find TINs?

Gibraltar's taxpayer reference numbers can be found on documents issued by the Income Tax Office, such as tax return forms, assessments and tax code advice statements.

Section IV – TIN information on the domestic website

There is no specific information published online with regard to taxpayer reference numbers / taxpayer identification numbers. However, the legislation that governs all other aspects of the operation of the income tax code in Gibraltar, namely the Income Tax Act 2010, is publicly available online: <http://www.gibraltarlaws.gov.gi/articles/2010-21o.pdf>

Section V – Contact point for further information

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