

Gibraltar

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Required Documents

Specific Information

No VAT in Gibraltar. Gibraltar is excluded from the EU Customs Union and there is no VAT. This is one of the territory's most distinctive features. However, goods imported into Gibraltar are subject to import duty at varying rates, with some exemptions.

Food, alcohol, and tobacco: These attract fixed duty rates regardless of value, not ad valorem rates. Alcohol and tobacco will always attract duty.

Customs declaration required: Under Section 21 of the Imports & Exports Act 1986, any person (or company) importing any goods, or their authorized agent, must make a declaration to customs.

Currency: Gibraltar pound (GIP), at parity with the British pound sterling (GBP). British pounds are accepted everywhere; Gibraltar pounds are not always accepted in the UK.

Language: English is the official language.

Size constraints: Gibraltar is only 6.7 square kilometers. Storage space is extremely limited and expensive. Shipments should be as compact as possible, and the destination agent should be consulted on logistics well in advance.

Duties & Taxes

Import duty on household goods: Used household goods and personal effects imported as part of a transfer of residence are generally subject to import duty based on the Import Duty (Integrated Tariff) Regulations. Specific exemptions or reduced rates may apply depending on the nature of the goods. Contact the destination agent or HM Customs Gibraltar for current applicable rates and any transfer-of-residence relief.

Recommended: Contact the destination agent to ensure all requirements have been met prior to import.

Access and logistics: Gibraltar is accessible by sea (Gibraltar port), by air (Gibraltar International Airport, with a very short runway), and overland from Spain via the land border at La Linea de la Concepcion. Most household goods shipments arrive by road from Spain or by sea. The land border with Spain can experience delays, particularly during peak periods or political tensions.

Space constraints: Gibraltar is one of the most densely populated territories in the world. Storage facilities are extremely limited. Shipments should be scheduled to arrive as close to the move-in date as possible to minimize storage costs.

Post-Brexit considerations: Following the UK's exit from the EU, Gibraltar's customs and border arrangements have been subject to ongoing negotiations. Movers should confirm current border procedures with the destination agent, as these may change.

HM Customs contact: Entry Processing Unit, British Lines Road, Gibraltar. Telephone: +350 20078879. Email: hmcustoms.admin@hmcustoms.gov.gi.