



GIBRALTAR
RESIDENCY SOLUTIONS

HEPSS

HIGH EXECUTIVE POSSESSING SPECIALIST SKILLS
GIBRALTAR - RESIDENCY SOLUTIONS

Expert Wealth
Management &
Financial Solutions

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THE HEPSS STATUS IS AVAILABLE TO THOSE WHO WISH TO RELOCATE TO GIBRALTAR AND PARTICIPATE IN BUSINESS ACTIVITIES.

High Executive Possessing Specialist Skills



The HEPSS status is available to those who wish to relocate to Gibraltar and participate in business activities. It is a special employment tax status for companies recruiting senior executives. The HEPSS rules are that a person, under the Gross Income Based tax system, will only pay tax on the first £160,000 per annum.

However, to achieve this status, certain criteria have to be met by the applicant:

- It will only be granted to individuals who, in the Government's opinion, possess specialist skills that are not readily available in Gibraltar.
- They must possess skills that are necessary to promote and sustain economic activity of particular economic value to Gibraltar.
- They must own or rent accommodation in Gibraltar for the year that they are being considered. The property needs to be of a certain standard to obtain HEPSS status

- They must not have been gainfully occupied or resident in Gibraltar for three years preceding the year that they are applying.
- They must produce a valid passport and curriculum vitae.
- They must produce two independent references from recognised institutions or professionals, one of which must be a bank.

Once the certificate is issued, it is dependent on the employment of the individual within the same company. Any change in employer will cause the immediate withdrawal of the certificate. The individual must also be expected to uphold a character and reputation that is not in any way harmful to the reputation of Gibraltar.

TRUSTED TO DELIVER VALUE

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Oct 22