

HMGoG Publishes Guidance on NIF and EORI Registration Requirements for Gibraltar Traders and Confirms Assurances on Guarantees - 400/2026

May 26, 2026

Following a meeting of the Business Transition Advisory Group held on Friday, HM Government of Gibraltar has today published guidance to assist Gibraltar businesses, customs representatives, freight forwarders and logistics operators with the registration requirements necessary to participate in EU customs procedures.

The guidance, issued by HM Customs Gibraltar, sets out the steps required to obtain a Spanish NIF (Número de Identificación Fiscal) and EORI (Economic Operators Registration and Identification) number. The EORI registration is required for traders operating customs movements connected with Spain and the wider EU customs territory. Obtaining a NIF is an integral part of the process for obtaining the EORI and is necessary for that purpose only. Applications for both can be submitted through a single registration process, either online or in person at any Administration or Delegation of the Spanish Tax Agency (AEAT). Only businesses that will be importing goods (and paying transaction tax from their own account) require the registrations and are encouraged to make both of these applications as soon as possible. Where a customs agent is completing the customs formalities, and paying the relevant taxes and duties from their own account, on behalf of a Gibraltar business, the Gibraltar business will not require an EORI/NIF.

The following guidance documents are available from HM Customs Gibraltar and the HM Government of Gibraltar website and hyperlinked below on this Press Release. All businesses who require an EORI number are encouraged to apply for the relevant registrations. Forms and guidance notes:

- [**NIF/EORI Guidance Note**](#)
- [**EORI Application Form**](#)
- [**Instructions for Applying for EORI and NIF — Gibraltar \(in Spanish\)**](#)

HM Government wishes to make clear that obtaining a Spanish NIF for customs identification purposes does not render a business taxable in Spain, does not create Spanish VAT or corporation tax obligations, and does not constitute establishment in Spain. This position has been confirmed to HM Customs by the Spanish Agencia Tributaria, by UN customs experts, and by independent legal advice obtained by HMGoG.

Businesses have also been given reassurances that mechanisms are being made available to address concerns relating to customs guarantees. This includes the establishment of a company acting as a Global Guarantor for all traders in Gibraltar, ensuring that guarantee requirements do not present a barrier to participation in customs procedures under the Treaty arrangements.

The Hon. Gemma Arias-Vasquez, Minister for Business, stated:

“The publication of this guidance is an important step in ensuring that Gibraltar’s business community is fully equipped to navigate all of the customs registration requirements that will flow from Treaty arrangements. As part of that process, it is important for us to be able to give our businesses the comfort they require by confirming that these registrations will **NOT** render their business taxable in Spain. We have also worked to ensure that guarantee requirements will not stand in the way of our businesses. Further Guidance Notes on other aspects of the regime will be published by HM Customs Gibraltar in the coming weeks.”