

Acme Affiliates Ltd

Acme Group group · pack exported 24 September 2026

Provenance

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corpus version 93e5a5f67dc8d9b56630add69e66bd58967229df02148a5499b704b18d09cd99

assessment b2d47e10-8a3c-4f6b-a915-0c7e5d93f2a8 (created 2026-09-16)

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Entity overview

Incorporation jurisdiction

Gibraltar

Place of management and control

Gibraltar

Intercompany agreement alignment

Acme Affiliates Ltd supplies Acme Studios Ltd

Launch marketing and affiliate promotion for new game titles

Written agreement recorded · reviewed: paper matches practice

Acme Platform Ltd supplies Acme Affiliates Ltd

Access to the affiliate tracking and reporting platform

Written agreement recorded · reviewed: paper matches practice

Acme Support Ltd supplies Acme Affiliates Ltd

CRM tooling and partner communications support

No written agreement recorded · not yet reviewed against practice

- [high] No written agreement is recorded for the service "CRM tooling and partner communications support". Put the arrangement in writing and record it against this agreement in the scope intake.
- [low] This agreement has not yet been reviewed against practice. Complete the paper-vs-practice review for this agreement.

Acme Group Holdings Ltd supplies Acme Affiliates Ltd

Group finance, payroll and company secretarial services

Written agreement recorded · reviewed: paper does not match practice

- [high] The operator's own review records that the paper does not match the practice: in practice, payroll for Acme Affiliates Ltd is run by its own finance team in Gibraltar. Amend the agreement to describe the service actually performed, or change the practice to match the paper.

Substance evidence matrix (ss.39–40)

The Division assesses substantive presence proportionately to the nature and scale of the licensable activity. No fixed level of employees, premises or tax contribution is prescribed by ss.39–40; the status shown reflects how well each matter is evidenced, not whether the presence is sufficient - that assessment is the Division's.

Equipment and infrastructure in Gibraltar

1 item, 1 with a supporting document · not yet evidenced: Local infrastructure

Documented

Jobs created and maintained in Gibraltar

4 items, 4 with a supporting document

Documented

Tax revenue accruing to the Government

2 items, 1 with a supporting document

Documented

Other matters the Authority may weigh

2 items, 1 with a supporting document

Documented

Overall evidence coverage

Documented

Ministerial discretion factors

A GOSS licence is discretionary: s.37(6)-(7) restrict marketing-services and Relevant Company Ownership licences, and s.37(8)-(10) place their grant in the Minister's absolute discretion, tested against the public interest of Gibraltar. The factors below organise the evidence an applicant can put behind that decision; they are not conditions that, once met, entitle anyone to a licence.

Economic contribution to Gibraltar

Statutory basis: s.40(1) · Documented

Acme Affiliates Ltd employs 14 people in Gibraltar, all on the local payroll, and pays Gibraltar corporate tax on its profits. The company also spends locally on suppliers, events and staff training; finance is compiling the figures for the last financial year and they will be added to this pack when complete.

Supporting evidence: Headcount by location (14 staff based in Gibraltar across marketing and affiliate management); Payroll evidence (Gibraltar payroll for all 14 staff, run locally); Tax history (Gibraltar corporate tax filed for the last two accounting years); Economic contribution (Local spend on suppliers, events and training in Gibraltar)

Substance and tax history

Statutory basis: s.39(1) · Documented

The company is managed and controlled from Gibraltar. Its board meets quarterly in the Gibraltar office, where commercial and budget decisions are taken, and both directors attended every meeting in 2025-26. Corporate tax returns for the last two accounting years have been filed in Gibraltar.

Supporting evidence: Office lease (Five-year lease on the Gibraltar office used by the marketing and affiliate teams); Decision-making minutes (Commercial and budget decisions taken at board meetings held in Gibraltar); Board attendance (Both directors, Maria Reyes and Daniel Okafor, attended every 2025-26 board meeting in person in Gibraltar); Tax history (Gibraltar corporate tax filed for the last two accounting years)

Size of the Gibraltar entity relative to the wider group

Practitioner guidance, not statutory. · Documented

Acme Affiliates Ltd is one of five companies in the Acme Group and accounts for 14 of its 65 staff. It is the only group company providing marketing and affiliate services, and it earns its revenue from clients outside the group.

Supporting evidence: Headcount by location (14 staff based in Gibraltar across marketing and affiliate management)

Indirect tax authorities have reviewed the arrangement

Practitioner guidance, not statutory. · Documented

The group obtained a VAT structuring opinion on the arrangement in March 2026. The opinion is on file and is tracked in the VAT section of this pack, including its expiry date.

Supporting evidence: Other evidence (VAT structuring opinion on the intra-group and client arrangements)

Gibraltar history

Practitioner guidance, not statutory. · Partly documented

The company was incorporated in Gibraltar in 2019 and has operated from Gibraltar since then. No regulatory action has been taken against it.

Supporting evidence: Regulatory history (No regulatory action recorded against the company since incorporation in 2019)

Not a UK-facing marketing-only operation

Practitioner guidance, not statutory. · No evidence yet

Most of the company's marketing clients operate in markets other than the UK. Beyond campaign delivery, the Gibraltar team manages affiliate partner relationships, tracking and reporting.

Fees and structure optimisation

GOSS application (marketing, customer funds, or ownership) (LN.065 Sch. 2)	£8,000
Marketing / affiliate services (in or from Gibraltar) (LN.065 Sch. 3)	£50,000
Annual total for this entity	£50,000
Change of control, where restructuring triggers a notice (LN.065 Sch. 4)	£3,000–£30,000

A restructuring that moves control of a licence holder triggers the change-of-control notice regime; the fee is set by the Licensing Authority within this range according to the complexity of the proposal. Straightforward increases in control are in general not charged.

Savings are shown as a range, not a promise: reg 6(6) leaves the application of annual fees across multiple activities to the Licensing Authority, and reg 11 lets it disregard arrangements that are artificial or fictitious. Figures are the current LN.2026/065 schedule amounts.

VAT opinion status

A VAT-structuring opinion for non-UK-facing arrangements is practitioner guidance, not a statutory requirement.

Example Tax Advisers LLP (opinion dated 2026-03-10) · expires 2027-03-09

On file

Gaps and recommended actions

- Acme Support Ltd supplies Acme Affiliates Ltd: No written agreement is recorded for the service "CRM tooling and partner communications support". Put the arrangement in writing and record it against this agreement in the scope intake.
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- Acme Group Holdings Ltd supplies Acme Affiliates Ltd: The operator's own review records that the paper does not match the practice: in practice, payroll for Acme Affiliates Ltd is run by its own finance team in Gibraltar. Amend the agreement to describe the service actually performed, or change the practice to match the paper.

Appendix: document index

- Acme Affiliates headcount register, September 2026.pdf — Headcount by location · 14 staff based in Gibraltar across marketing and affiliate management
- Gibraltar payroll summary, Q2 2026.pdf — Payroll evidence · Gibraltar payroll for all 14 staff, run locally
- Gibraltar office lease, signed 3 November 2025.pdf — Office lease · Five-year lease on the Gibraltar office used by the marketing and affiliate teams
- Board minutes, 12 August 2026.pdf — Decision-making minutes · Commercial and budget decisions taken at board meetings held in Gibraltar
- Board attendance record, 2025-26.pdf — Board attendance · Both directors, Maria Reyes and Daniel Okafor, attended every 2025-26 board meeting in person in Gibraltar
- Corporate tax returns, 2024 and 2025.pdf — Tax history · Gibraltar corporate tax filed for the last two accounting years
- VAT structuring opinion, 10 March 2026.pdf — Other evidence · VAT structuring opinion on the intra-group and client arrangements