



Application for relief from Guernsey income tax

This form is for use by an individual who is resident in the United Kingdom and non-resident in Guernsey for income tax purposes, and in receipt of a pension or similar payment which is taxable in Guernsey.

Please complete the form in BLOCK CAPITALS and return it to the Revenue Service after having obtained Her Majesty's Revenue & Customs Certificate of Residence from the HM Revenue & Customs office that deals with your affairs.

Personal Details	
1. Surname:	
2. Forenames:	
3. Title (e.g. Mr / Mrs /Miss / Ms):	
4. Full residential address:	<div style="border-bottom: 1px dotted black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div>
5. Telephone number:	
6. Date of birth:	
7. Date that you took up residence in the United Kingdom:	
8. United Kingdom income tax reference number:	
9. Date you left Guernsey:	
10. Your Guernsey tax reference number prior to departure (if known).	

For use by Her Majesty's Revenue & Customs	
<p><i>Please complete this section and add your official stamp. You may wish to keep a copy of the form for your records.</i></p> <p>I certify that _____ is resident in the United Kingdom within the meaning of the Double Taxation Arrangement between the United Kingdom and Guernsey, and is subject to United Kingdom tax on the income shown on this form.</p>	
<p>Signature _____</p> <p>Date _____</p>	<div style="border: 1px solid black; width: 100%; height: 100%; display: flex; align-items: center; justify-content: center;"> <p style="margin: 0;">Official Stamp</p> </div>

continued overleaf

Claim for relief at source

Name of pension scheme	Name and address of payer	Pension contract/ payroll number (if known)	Guernsey tax reference of pension provider (if known)	Date payments commenced

Claim for repayment of tax deducted from payments already received

If you have already received a pension or similar payment from which Guernsey income tax has been deducted and you wish to claim a refund, please provide evidence from your pension provider of the gross amount of income and tax deducted.

Please note that claims may only be made in respect of tax which has been deducted after 1 January 2015.

DECLARATION:

- I declare that I am entitled to receive the income shown on this form and that I meet the conditions for relief as set out in the Double Taxation Arrangement between Guernsey and the United Kingdom.
- I declare that the information I have given in this application is correct and complete to the best of my knowledge and belief.
- I declare that I will inform the Director of the Revenue Service should the income shown in this form cease to be subject to United Kingdom tax.
- I declare that I will inform the Director of the Revenue Service should I become resident for Guernsey income tax purposes at any time in the future.

Signature

Date

Fair Processing Notice: The information you have provided on this form is required under the Income Tax (Guernsey) Law, 1975 for the purposes of the assessment and collection of income tax. This information will be processed in line with the Data Protection (Bailiwick of Guernsey) Law, 2017. For full details of our Fair Processing Notice and how we look after your data please visit: <https://www.gov.gg/revenueservice>. If you don't have access to the internet please contact us and a paper copy will be provided.