



Tax Ref No:

Buying property

(PLEASE COMPLETE IN BLOCK CAPITALS)

A revised Coding Notice will be issued based on the information given on this form, provided all sections are completed. Further information is available in the FAQ "[Mortgage interest relief](#)" under "Rates and allowances".

1. Title (Mr/Mrs/Miss/Ms):	Forename(s):	Surname:						
2. Address of property purchased:								
.....								
.....								
.....								
Post Code:								
3. Home Telephone Number: Work Telephone Number:								
Email address:								
4. Are you residing in the property purchased? Yes <input type="checkbox"/> No <input type="checkbox"/>								
If "no", please state the use to which the property is intended to be put:								
.....								
.....								
5.1 If the property was purchased jointly, please provide details of the other party(ies) (Note: if this section is completed, this form should be signed by all parties):								
(a) Full name(s):								
(b) Tax reference number(s):								
(c) Address(es), if different:								
.....								
.....								
.....								
Post Code:								
5.2 Have you obtained a joint mortgage to acquire the property? If so, how do you wish the mortgage interest to be apportioned?								
(a) All tax relief to:								
(b) Equal division of tax relief (50/50): Yes <input type="checkbox"/>								
(c) Other – please specify (e.g. 20/80, 60/40):								
6. Date of purchase:								
<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; text-align: center;">D</td> <td style="width: 20px; height: 20px; text-align: center;">D</td> <td style="width: 20px; height: 20px; text-align: center;">M</td> <td style="width: 20px; height: 20px; text-align: center;">M</td> <td style="width: 20px; height: 20px; text-align: center;">Y</td> <td style="width: 20px; height: 20px; text-align: center;">Y</td> </tr> </table>			D	D	M	M	Y	Y
D	D	M	M	Y	Y			

7.	Purchase price:	£
8.	Name and address of mortgage lender(s) if applicable:
9.	Amount of mortgage and/or loan with each lender:	£ £
Interest paid on money borrowed for the acquisition, construction, re-construction or repair of a property is allowable on a principal private residence. Relief is limited to interest paid on £400,000.		
10.	If the amount of the mortgage is less than the purchase price, please explain how the balance was funded. If the balance came from a relative/friend, please supply their full name and address:	
.....		
11.	Source of additional funds utilised for the purchase costs, if applicable (i.e. document duty, advocates fees, etc):	
.....		
12.	Estimate of interest payable on new property in 20	£
13.	Actual interest paid in 20 on old property, if applicable:	£
14.	Interest received on deposit placed with an Estate Agent or any other representative prior to passing contracts:	£

Signature: _____ **Name:** _____

Signature: _____ **Name:** _____

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.

FOR OFFICE USE ONLY:

Change of address completed <input type="checkbox"/>	Coding issued (full year) <input type="checkbox"/>
If taxpayer non-resident, inform Non-Resident Section <input type="checkbox"/>	If taxpayer O/T, remove 'T' and send 098 letter <input type="checkbox"/>

Form 357 (10/2018)