



Claim for a deduction in respect of books supplied by a lecturer

(PLEASE COMPLETE IN BLOCK CAPITALS)

The Director of the Revenue Service will be prepared to consider claims by College of Further Education lecturers who purchase books published less than two years preceding the date of purchase and which are used by the lecturer in the lecture room as an aid to teaching students. The claim must be supported by receipts and substantiated by the Director of Education (or his Deputy). Any allowance given will be on a concessionary basis.

Name of book	Subject matter	Date of publication	Date of purchase	Cost

I wish to claim a deduction from my emoluments for the cost of the above book(s) supplied by me at my own expense and used by me in the lecture room for the purpose of teaching students in the subject(s) shown. Receipts for the expenditure incurred are attached hereto.

Signature

Name

Address

Date

CERTIFICATE TO BE COMPLETED BY THE DIRECTOR OF EDUCATION

(or in his absence, by the Deputy Director)

I hereby certify that the book(s) included in this claim is/are necessarily used by the claimant in the performance of his or her duties as a lecturer employed by the States Education Council.

Signature

Designation

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.

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