



FOR OFFICE USE ONLY:
W/F to ref:
File only ref:

LEAVING GUERNSEY (Includes Alderney and Herm)

(PLEASE COMPLETE IN BLOCK CAPITALS)

IMPORTANT – PLEASE READ THE NOTES BEFORE COMPLETING EVERY SECTION OF THIS FORM

1. Title (Mr/Mrs/Miss/Ms/Other):	Forename(s):	Surname:												
2. Guernsey tax reference number:														
2(a) Guernsey social security reference number:														
3. Full name of spouse (if applicable):														
4. Date of departure:	Self: <table border="1" style="display: inline-table; text-align: center; width: 60px; height: 20px;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Spouse: <table border="1" style="display: inline-table; text-align: center; width: 60px; height: 20px;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y
D	D	M	M	Y	Y									
D	D	M	M	Y	Y									
5. Is departure permanent? Yes <input type="checkbox"/> No <input type="checkbox"/>														
If no, date when you intend to return: Self: <table border="1" style="display: inline-table; text-align: center; width: 60px; height: 20px;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table> Spouse: <table border="1" style="display: inline-table; text-align: center; width: 60px; height: 20px;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>			D	D	M	M	Y	Y	D	D	M	M	Y	Y
D	D	M	M	Y	Y									
D	D	M	M	Y	Y									
6. Address: _____ _____														
Correspondence Address if different: _____ _____														
Is this your final destination? Yes <input type="checkbox"/> No <input type="checkbox"/>														
If no, how long do you intend to remain there?														
• What is your final destination? _____														
• What date will you be arriving there? <table border="1" style="display: inline-table; text-align: center; width: 60px; height: 20px;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>			D	D	M	M	Y	Y						
D	D	M	M	Y	Y									
7. <u>Income received to your date of departure</u>	SELF £	SPOUSE £												
(a) Gross earnings														
Employer's name and address: _____ _____														
Date ceased Self: <table border="1" style="display: inline-table; text-align: center; width: 60px; height: 20px;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>			D	D	M	M	Y	Y						
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D	D	M	M	Y	Y									
(b) Bank interest:														
(c) Pensions (please state occupational or state pension) _____ _____														
(d) Other income (please state sources)														

8. **Ownership of property**

If you own property in Guernsey, will it be: Sold Let* Other (please provide details below)

*If the property is let, please provide an estimate of rent to 31 December

Is the property let furnished or unfurnished

The name(s) of the tenant(s):

Who is responsible for the repairs to the property. Self Tenant

Amount of mortgage interest to be paid from the start of the letting to 31 December.

Will you receive the rental income directly from the tenant? Yes No

If "No", who will be collecting the rent? (Please provide their name and address).

Other Comments:

9. **REPAYMENTS** – If you are due a repayment, this will be issued to you, by cheque, unless you provide the details as shown below in sections 10 and 11.

Cheque to a third party (Complete section 10)

Direct payment to your bank account (Complete section 11) Please note that a bank charge will be applied by the Bank and it will be deducted from the repayment amount due. These amounts vary and are unknown.

10. Name of third party:

Address:

(This applies to the next repayment due only).

11. **BANK DETAILS FOR DIRECT PAYMENTS (all sections must be completed)**

Bank name:

Bank address:

Bank sort code:

Account number:

IBAN number:

BIC number:

Swift number:

Currency:

Name of account holder:

NOTES

- (a) If your only income was from earnings and/or bank interest and your departure is permanent, you won't need to complete an income tax return for the year of departure, so long as all relevant information has been provided on this form.
- (b) If you have income from sources other than wages and bank interest, or you own a property, which will be let, you will need to complete an income tax form for the calendar year you leave. This form will be available in the year following your departure.
- (c) Please attach a copy of your FINAL PAYS LIP to this form.

Further information is available in the FAQ "[Leaving Guernsey](#)".

I HEREBY CERTIFY that to the best of my knowledge and belief all the statements made in every part of this return and in any information attached are TRUE AND CORRECT and that I have included details of ALL MY INCOME AND THAT OF MY SPOUSE.

I confirm that I have made, kept and retained the appropriate records, as required by the Income Tax (Keeping) of Records etc) Regulations, 2006 & 2012 (tick box to confirm).

I understand that penalties may be imposed or prosecution sought if I:

- submit an income tax return which is materially incorrect or incomplete, and
- fail to make/keep the appropriate records (tick box to confirm).

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.

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Change of address completed	<input type="checkbox"/>	Suspend issue of Coding	<input type="checkbox"/>	Suspend tax / stop repayment	<input type="checkbox"/>
Suspend issue of forms	<input type="checkbox"/>	Suspend from penalties	<input type="checkbox"/>	Remove '/T'	<input type="checkbox"/>
Pension received	Yes / No	DTA in place	Yes / No	Letter 4091 sent	Yes / No
N Case required	Yes / No				

Form 348 (08/22)