



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

## Relinquishment of Personal Allowance

Full name of person transferring the allowance .....

Address .....

.....

.....

Tax reference number .....

Full name of person receiving the allowance .....

Tax reference number .....

Date commenced to cohabit .....

Number of children .....

- The allowance to be transferred      £ .....
- (If the whole of the allowance is transferred then, if the person transferring the allowance has any assessable income in the year of charge, tax will be payable on that income at 20%. For example, if the person commences employment, a Coding/Direction Notice will need to be issued to their employer, the effect of which will be to deduct tax at the rate of 20% from their earnings.)*
- Please confirm the year in which the relinquishment is to be effective: .....

### DECLARATION

**(A separate declaration needs to be made for each year)**

We confirm that we have read and understood the conditions for relinquishing all or part of the Single Persons Allowance that are detailed on the reverse of this form and give consent to the issue, direct to an employer, of any Coding/Direction notice which may be required.

**Signed** .....      **Date** .....

**Signed** .....      **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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Suspend Coding Notice       Pseudo Code input       Cross-reference cohabittees       Initial

*(granting SPA only)*      *on DPE + EDM (forward notes)*

Remove '/T' if applicable and send 098 letter

**Form CC2 (10/18)**

## **Conditions for relinquishment of Personal Allowance**

The following conditions must be fulfilled for a single person to relinquish their Personal Allowance:

1. You must be **in receipt of Guernsey Family Allowance** on 1<sup>st</sup> January or on the date on which Family Allowance is first claimed (the earliest date is relevant) in respect of one or more children.
2. You must be cohabiting (i.e. living with another person as if you were married) or in a civil partnership for the **whole** of the calendar year.
3. The person relinquishing any of their allowance must have their tax returns up to date.

If these conditions are fulfilled and either you or your partner has income which is less than the Single Person's Allowance, the Law includes provision for any unused Personal Allowance for the year of charge to be relinquished.

Any such relinquishment, once made for the year of charge, cannot be withdrawn unless the conditions cease to be satisfied, i.e. if you cease to cohabit during the year of charge, in which case the transfer of the allowance will no longer be allowed.

If you or your partner wish to relinquish all or part of your Personal Allowance, please complete the details on the form overleaf and return it to the Income Tax Office. You are both required to sign the declaration for the relinquishment to take effect.