

If you are studying at a college/university, please have your Student Union Card available

IMPORTANT: Please read the notes overleaf before you sign this form.

Contact
telephone number: **Email address:**

If you are a student and your permanent or family home is in Guernsey and your only source of income is from employment in Guernsey and your employer submits the details of your earnings to this office, you will be notified in writing that you will not be required to complete an income tax return on an annual basis. However, if you receive income that does not have tax deducted at source under the ETI Scheme, you will be required to submit an income tax return each year whilst you are a student, even if your earnings are below the personal allowance.

Returns are available to complete online at <https://eforms.gov.gg/> or alternatively can be downloaded from www.gov.gg/tax under "Income tax returns".

Returns should be submitted by 30 November following the end of the calendar year to which the return relates (i.e. the calendar year 2022 return should be submitted by 30 November 2023 to avoid a late filing penalty).

In accordance with Statement of Practice M49, you will be treated as principally resident for each calendar year during which you are in full time education outside of Guernsey, so it will not be necessary for you to keep details of the number of days you spend in Guernsey each year. Further information is available in the FAQ "[Students](#)".

Please refer to www.gov.gg/revenueservice for general information on the Guernsey tax system.

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:

Current / New / Resurrected O/T tax reference number:		
Copy of O/T letter given to customer:		
Employer's tax reference number:		
Social Security number entered on ITAX:		
Check BEN – if any outstanding tax, issue Coding Notice and refer file to Collection Section.		
Coding Notice issued: <input type="checkbox"/>	Direction Notice issued: <input type="checkbox"/>	Psuedo Code entered: <input type="checkbox"/>
Form of Authority noted: <input type="checkbox"/>		

Form 574 (04/23)

Revenue Service, PO Box 37, St Peter Port, Guernsey, GY1 3AZ

Tel: +44 (0) 1481 225700 E-mail: revenueservice@gov.gg Website: www.gov.gg/revenueservice