Company Interest Form

Supplementary information to be given pursuant to
Section F of the personal tax return

Please also see the notes on the reverse of this form

Name: _________________________________  Tax Ref No: _________________________________

1. Provide the following details in respect of any company in which, **at any time during 2015**, you and/or your spouse had an interest as a beneficial member or loan creditor.

<table>
<thead>
<tr>
<th>Name of company (1)</th>
<th>Place of incorporation/registration of company (2)</th>
<th>Rate of United Kingdom tax suffered* (3)</th>
<th>Nature of interest in company (“✓” where relevant)</th>
<th>Complete these only if you have ticked box (4a)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>As a beneficial member other than as a loan creditor (4a)</td>
<td>Number and type of shares held during 2015</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>As a loan creditor (4b)</td>
<td></td>
</tr>
</tbody>
</table>

* Column (3) should only be completed if the company is incorporated in the United Kingdom, all of its income arises in the United Kingdom and it suffers tax at 20% or more.

2. Provide details of any distribution income received from a company during 2015. Please submit Final Tax Certificates when received by you, or attach to this form if the Certificates are already in your possession.

<table>
<thead>
<tr>
<th>Name of company</th>
<th>Distribution amount</th>
<th>Qualifying loans</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Self £</td>
<td>Spouse £</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Form 687 (01/16)

States of Guernsey Income Tax, PO Box 37, St Peter Port, Guernsey, GY1 3AZ
Tel: +44 (0) 1481 724711  Fax: +44 (0) 1481 713911  E-mail: taxenquiries@gov.gg  Website: www.gov.gg/tax
• “Beneficial member” of a company means an individual who has a beneficial interest or any part of a beneficial interest in a share or any part of a share in that company (but does not include an individual who holds only the legal title of any share or any part of a share).

• An individual has the “beneficial interest” in a share or any part of a share of a company if he is the beneficial owner thereof or if he has an equitable interest or contractual interest therein (but does not include a bare legal owner of any share or part of a share). Note – In order to ascertain whether an individual has a beneficial interest in a company, the interest may be traced through any number of companies, partnerships, trusts, agreements or other arrangements of any description.

• The expressions “share”, “equitable interest” and “contractual interest” have the meanings prescribed in section 62D(4) of the Income Tax (Guernsey) Law 1975, as amended.

• “Loan creditor” means a creditor in respect of:
  – any debt incurred by the company for any money borrowed or capital assets acquired by the company;
  – any right to receive income created in favour of the company;
  – consideration, the value of which to the company was (at the time the debt was incurred) substantially less than the debt (including any premium on the debt) or any redeemable loan capital issued by the company.

Note – the following interests should not be included:

• debts that have arisen purely as a consequence of an arm’s length trading relationship with a company;

• shareholdings that amount, in total, to 1% or less of the company’s issued share capital;

• holdings in Guernsey registered collective investment schemes.

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/tax](https://www.gov.gg/tax). If you don’t have access to the internet please contact us and a paper copy will be provided.