2014

AGENCY RETURN – CALENDAR YEAR 2014

I hereby require you to complete this form and return it to me, together with the information referred to below, by 30 November 2015. Penalties will be imposed if this form is not received by the due date. R. R. GRAY, Director

New address if applicable:	Issue Date:
	Tax Ref.
	Rec

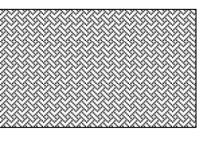
PLEASE COMPLETE THIS FORM IN BLOCK CAPITALS USING A BLACK OR DARK BLUE BALL POINT PEN

The notes and instructions enclosed should be read carefully before completing this form. If more space is required for any section, please use a separate sheet and attach it to this form.

Show below the whole of the income which arose in Guernsey, Alderney or Herm, either directly or indirectly from or through the agency referred to in this notice, in 2014.

SECTION A	Ownership of property: Dwelling houses, glasshouses, land and buildings situated in Guernsey, Alderney or Herm.					
(See Note 1)	Declare all p	Declare all properties as follows:				
	(a) In the case of property not let, complete columns 1-3 only.(b) In the case of let property, complete all columns.					
			Who pays for	Please "√"	Claim for	Cross rout
		Name of	repairs (tenant or	if let	repairs (schedule	Gross rent received
Address of property	Description	occupier	owner)	furnished	required)	£
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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Please provide an explanation if the property income has reduced significantly or ceased since the last return submitted.						

SECTION B (See Note 2)	If you are the agent for the non-resident's business profits, declare here the profit or loss for the financial year ending in 2014.		Self £	Spouse £
Nature of business				
Business address				
Turnover less than £15,000	0	Tick here and provide 3 line accounts (Form 3LA available at www.gov.gg/form3LA)		
Turnover more than £15,00	00	Tick here and provide accounts and computations (Form TPLA available at www.gov.gg/TPLA)		



	SECTION C (See Note 3)	All income arising or accruing in responding settlements (including trusts), wages, directors fees), maintenance or any sour a business, not previously declared.	, salaries, fees (excluding	£		
I HEI	The statement give	to the best of my knowledge and belief: n in this return is a true statement of the in whether directly or indirectly from or through				
(b)	That all the statemen	nts in every part of this return are true and co	orrect.			
(c)	c) I confirm that I have made, kept and retained the appropriate records, as required by the Income Tax (Keeping of Records etc) Regulations, 2006 and 2012 (tick box to confirm):					
(d)	 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): 					
Ager	nt's name in full					
Dayt	ime tel. no	E-mail address (optiona	al)			
Sign	ed		Date D D	M M Y Y		

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. If you don't have access to the internet please contact us and a paper copy will be provided.

GENERAL INFORMATION

Persons required to make a return of income and liability of agents

Subsection (5) of section 48 of the Income Tax (Guernsey) Law, 1975 ("the Law") provides that a person who is chargeable in respect of any income of a non-resident shall be responsible for submitting returns under the Law and for all other matters required to be done under the Law for the purposes of the assessment of income and the charge and payment of tax.

The agent of a non-resident is chargeable with tax on his behalf in respect of any income on which the non-resident is liable to tax and which arises whether directly or indirectly from or through his agency. The tax may be deducted by the agent from any sum or sums payable by or through the agent to a non-resident but an agent who has deducted tax is required to remit the tax to the Director within one month of the date of deduction and to provide details of the income in respect of which the deduction has been made as the Director may require.

The expression "agent" includes a manager and any person receiving or paying income on behalf of or to a non-resident.

NOTES FOR THE GUIDANCE OF PERSONS COMPLETING THIS RETURN

NOTE 1 - SECTION A - Ownership of property situated in Guernsey, Alderney or Herm

In this section you should provide details of all the property owned by the non-resident person in respect of which you are agent. In the column headed "Gross rent received" you should declare the rental income derived from the property.

Properties let rent-free must also be included. If a property is occupied rent-free, particulars of the conditions of occupation must be given.

Where the owner is responsible for the costs of repairing the property, he will be allowed a deduction (statutory repairs allowance) from the rental income, whether or not he incurs any expenditure. The rate of deduction is as follows:

Dwelling (let furnished)	15%
Dwelling (let unfurnished)	10%
Other buildings (including glasshouses)	10%
Land	21/2%

Where the owner is not responsible for all repairs, the rate of deduction is reduced accordingly.

An <u>additional</u> repairs allowance (known as "excess repairs allowance") may be available for the costs of repairing, maintaining, insuring and managing any let property. If such a claim is to be made, please tick column (6) and submit a schedule of the expenditure incurred (evidence of expenditure may be requested). Any allowance due (this is calculated by averaging expenditure over a five year period) will be calculated by the Income Tax Office.

NOTE 2 - SECTION B

If the business turnover is less than £15,000, the agent may fulfil their obligations by submitting 3 line accounts (Form 3LA, which is available at www.gov.gg/form3LA), showing just the turnover, total expenses and net profit. Turnover includes cash and cheques, commission, tips, fees and gross income of any nature received. Further notes on the completion of Form 3LA are also available when downloading that form. If it is the first year of trading, the agent must supply full accounts and computations (or the agent may use form TPLA - see below).

If the turnover is greater than £15,000, or if it is the first year of trading, the agent may fulfil their obligations by submitting a Trading, Profit and Loss account (TPLA) which is available for downloading and completion from www.gov.gg/TPLA. Notes on completion of the form are also included on the website.

NOTE 3 - SECTION C

In this section you should declare details of the income arising or accruing to the non-resident for whom you are agent during the year as follows:

MAINTENANCE - details of maintenance receivable under a Guernsey Court Order, which is dated prior to 1st March 2003, or maintenance received from variation orders where the original order was made prior to this date.

PENSIONS/ANNUITIES - return the amount received.

SETTLEMENT/TRUST INCOME - state the name of the settlement/trust, the name and address of the trustee and the amount of income arising or accruing.