

# AGENCY INCOME TAX RETURN

## CALENDAR YEAR 2018

You are legally required to complete this form and return it by 30<sup>th</sup> November 2019. Penalties may be imposed, and in some instances prosecution may be sought, if the form isn't received by the due date.

Issue Date:

Tax Ref.

Rec .....

New address if applicable:  
.....

### **Please read these notes before completing this return.**

Please write clearly IN BLOCK CAPITALS using a black or blue ball point pen. You must complete all sections by ticking the 'Yes' or 'No' box as appropriate and provide all relevant information.

Show the whole of the income which arose in Guernsey, Alderney or Herm, from or through the agency referred to in this notice, in **2018**.

If more space is required for any section, please use a separate sheet and attach it to this form.

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

Section 48(5) 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 ("the agent") shall be responsible for submitting returns, and for all other matters required to be done under the Law, for the assessment and collection of tax.

The agent is chargeable to tax on any income on which the non-resident is liable to tax and that arises either directly or indirectly from or through his agency. The tax may be deducted by the agent from any sum(s) payable by or through him to a non-resident but it must be sent to the Director within one month of the deduction along with details of the relevant income.

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

**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.

**A. OWNERSHIP OF PROPERTY**

Are you the agent for the non-resident’s rental property?

Yes:  No:

If ‘No’ please continue to Section B.

In this section you should provide details of all the property owned by the non-resident person in respect of which you are agent. Property includes dwelling houses, glasshouses, land and buildings situated in Guernsey, Alderney or Herm.

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

**STATUTORY REPAIRS** - 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	2½%

Where the owner isn’t responsible for all repairs, the rate of deduction is reduced accordingly.

**ADDITIONAL REPAIRS** - an additional repairs allowance (known as “excess repairs allowance”) may be available for the costs of repairing, maintaining, insuring and managing any let property. If a claim is to be made, the non-resident should submit a schedule of the expenditure incurred, for each property separately (evidence of expenditure may be requested). Any allowance due (calculated by averaging expenditure over a five year period) will be calculated by Revenue Service.

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.

Address of property (1)	Description (2)	Name of occupier (3)	Who pays for repairs (tenant or owner) (4)	Please “✓” if let furnished (5)	Gross rent received £ (6)

Please provide an explanation if the property income has reduced significantly or ceased since the last return submitted.

**B. BUSINESS INCOME**

Are you the agent for the non-resident’s business profits?

Yes:  No:

If ‘No’ please continue to Section C.

If you are the agent for the non-resident’s business profits, please declare the profit or loss for the financial year ending in 2018.

If the business turnover is less than £15,000 and it’s not the first year of trading, you may fulfil your obligations by submitting 3 line accounts (Form 3LA, which is available at [www.gov.gg/revenueservice](http://www.gov.gg/revenueservice) under “Income tax returns”), 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 the form. If it’s the first year of trading, you must supply full accounts and computations (or you may use form TPLA - see below).

If the turnover is greater than £15,000, or if it’s the first year of trading, you may fulfil your obligations by submitting a Trading, Profit and Loss account (Form TPLA, which is available at [www.gov.gg/revenueservice](http://www.gov.gg/revenueservice) under “Income tax returns”). Notes on completion of the form are also included on the website.

The Director reserves the right to request certified accounts if necessary.

<b>Nature of business</b>		.....
<b>Business address</b>		.....
Economic classification code (see <a href="https://www.gov.gg/ecodes">https://www.gov.gg/ecodes</a> )		.....
Turnover less than £15,000 and not first year of business	<input type="checkbox"/>	Tick box, provide net profit figure, accounts and computations, or 3 line accounts (Form 3LA)
		£
Turnover more than £15,000 or first year of business	<input type="checkbox"/>	Tick box, provide net profit figure, accounts and computations, or a Form TPLA
		£
Forms 3LA and TPLA are available at <a href="http://www.gov.gg/revenueservice">www.gov.gg/revenueservice</a> under “Income tax returns”. If accounts are provided, they must show who prepared them and their professional qualifications, if applicable.		
<b>Are subcontractors included in the accounts?</b>		Yes <input type="checkbox"/> No <input type="checkbox"/>
If ‘Yes’, please attach a schedule showing the names and addresses of individuals to whom you paid £1,000 or more and the amounts paid to each.		

**C. OTHER INCOME**

Are you the agent for any other income paid to the non-resident?

Yes:  No:

If ‘No’ please continue to the Certificate on page 4.

In this section you should declare details of any other income arising or accruing to the non-resident for whom you are agent during the year including pensions/annuities, settlements (including trusts), wages, salaries, fees (excluding directors fees), maintenance, alimony or any source whatsoever, if not already shown elsewhere on this return.

**MAINTENANCE** – provide details of maintenance or alimony payments made by a Guernsey resident former spouse under a Guernsey Court Order dated before 1<sup>st</sup> March 2003 or a variation of an existing Court Order made after 1<sup>st</sup> March 2003, where the original Order was made prior to this date.

**PENSIONS/ANNUITIES** - show the amount paid.

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

Section continues overleaf

Section C continued

Source of income (please show each source separately)	£
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	

**CERTIFICATE**

I HEREBY CERTIFY that to the best of my knowledge and belief:

- (a) The statement given in this return is a true statement of the income assessable to Guernsey income tax for 2018, which arose whether directly or indirectly from or through my agency to [state full name and address of the non-resident]:

.....  
 .....  
 .....  
 .....

- (b) That all the statements in every part of this return are true and correct.

- (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):

Agent's name in full .....

Daytime tel. no. .... E-mail address (optional) .....

Signed

Date

D	D	M	M	Y	Y
---	---	---	---	---	---

**BEFORE SUBMITTING THIS FORM, PLEASE ENSURE IT IS SIGNED AND ALL RELEVANT 'YES' AND 'NO' BOXES ARE TICKED IN EACH SECTION.  
 PLEASE POST TO REVENUE SERVICE, PO BOX 37, ST PETER PORT, GUERNSEY GY1 3AZ  
 OR DELIVER TO LEVEL 3, EDWARD T WHEADON HOUSE, LE TRUCHOT, ST PETER PORT**