



## Notification of closure of Guernsey Approved pension

1. I/we hereby give notice of closure of: *(delete as appropriate)*
  - (a) section 150(2) of the Law (Occupational Schemes)
  - (b) section 157A(2) of the Law (Retirement Annuity Contracts)
  - (c) section 157A(4) of the Law (Retirement Annuity Trust Schemes)
  - (d) section 154(A) of the Law (a superannuation fund to which section 40(o) applies)
  - (e) section 154(A) of the Law (a RAT/RAC to which section 40(ee) applies)
  - (f) section 154(A) of the Law (a fund, contract scheme or trust exempt under section 40)

2. Name of Scheme/Contract \_\_\_\_\_

\_\_\_\_\_

3. Scheme Income tax reference \_\_\_\_\_

4. ETI reference number \_\_\_\_\_

5. Date final tax payment made \_\_\_\_\_

6. Name and personal reference  
number of member \_\_\_\_\_

\_\_\_\_\_

7. Reason for closure application:

Triviality

Serious ill health

Transfer to another  
approved scheme

Other (please provide details)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

11. **Declaration**

I confirm that all accounts, investments, real estate or asset(s) by any other name, held by the trust, have been formally closed.

I hereby declare that the information provided in this application is true and correct to the best of my knowledge and belief. I have taken professional advice in completing the notice of closure, as appropriate.

I am authorised to make the declaration above on behalf of the Trustees/Scheme Administrator/Relevant Person (*delete as appropriate*).

Signed .....

Date .....

Capacity in which you are making the application (Trustee/Scheme Administrator/Relevant Person) .....

**NOTES ON APPLICATION FOR CLOSURE**

1. When completed, the application should be submitted to the Revenue Service at PO Box 37, St Peter Port, Guernsey, GY1 3AZ.
2. Accounts to the date of closure must be enclosed with this application.
3. All legislation, notes and codes are available at [www.gov.gg/taxationonpensions](http://www.gov.gg/taxationonpensions)
4. The application should only be signed by a person authorised and able to provide the information and undertakings requested. This will obviously include the Trustees, Administrators or Relevant Person, but may also include a person holding a legal, actuarial or accountancy qualification.

**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.