



Company Requesting Non Tax Resident Status

This form is for the use of all companies requesting non tax resident status.

All completed applications should be emailed to revenueservice@gov.gg with a subject header of "Company Non Tax Resident Request".

A letter will be sent once the application has been accepted, which will detail any future responsibilities for the company.

1. COMPANY INFORMATION		
Company Name		
Tax Reference Number		
Registration Number		
Country of Incorporation		
Registered Address	Post Office Box <i>(optional)</i>	
	Suite <i>(optional)</i>	
	Floor <i>(optional)</i>	
	Building Name/Number	
	Street	
	City	
	Country	
Post Code		
Contact Name		
Daytime Telephone Number		
E-mail Address		
Date Company became Non Resident		
Reason for change in Residency		

2. Correspondence Address		
If you would like to use a different address for correspondence please complete this section		
Registered Address	Post Office Box <i>(optional)</i>	
	Suite <i>(optional)</i>	
	Floor <i>(optional)</i>	
	Building Name/Number	
	Street	

	City	
	Country	
	Post Code	
Contact Name		
Daytime telephone number		
E-mail Address		

3. RESIDENCY	
<p>Where is the company centrally managed and controlled (Territory A)? Please provide a certificate of residence from that jurisdiction or a letter of confirmation from the relevant authority. If there are delays in obtaining that evidence, then please provide a copy of the form or notification sent to the relevant authority advising that the company is tax resident in that jurisdiction.</p>	
Certificate of residence attached?	YES <input type="checkbox"/> NO <input type="checkbox"/>
Please provide the legal names of the company directors and their jurisdiction of tax residence.	
Where are/will the company's board meetings be held? If not in Territory A, please provide an explanation.	
Is the highest rate of tax on a company in Territory A 10% or higher?	YES <input type="checkbox"/> NO <input type="checkbox"/>
Please confirm the rate of tax that will be applicable to the income of the company in Territory A.	Rate: _____ %
If the highest rate of company tax in Territory A is less than 10%, is the company tax resident in Territory A in accordance with a Double Tax Arrangement, in which a tie breaker clause applies?	YES <input type="checkbox"/> NO <input type="checkbox"/>
If yes, please provide details	

4. INCOME	
Does the company have any Guernsey source income (other than Guernsey bank interest)?	YES <input type="checkbox"/> NO <input type="checkbox"/>
If yes, please provide further information on the sources	
Is the company deriving income from activities carried on from a permanent establishment in Guernsey?	YES <input type="checkbox"/> NO <input type="checkbox"/>
If yes, please provide further information	
Does the company employ staff who exercise their functions in Guernsey?	YES <input type="checkbox"/> NO <input type="checkbox"/>
If yes, please note that the company will continue to be required to submit ETI returns. Please provide the employer tax reference number allocated to the company.	
Does the company have any Guernsey resident beneficial members?	YES <input type="checkbox"/> NO <input type="checkbox"/>
Does the company currently have loans to participators?	YES <input type="checkbox"/> NO <input type="checkbox"/>
If yes, please provide full details	

5. OTHER REPORTING REQUIREMENTS	
Is the company the Reporting Entity for Country-by-Country Reporting? Please go to www.gov.gg/cbcr for more information	YES <input type="checkbox"/> NO <input type="checkbox"/>
Is the company required to submit information for either of the following:	
FATCA Please go to https://gov.gg/fatca for more information	YES <input type="checkbox"/> NO <input type="checkbox"/>
Common Reporting Standard Please go to www.gov.gg/crs for more information	YES <input type="checkbox"/> NO <input type="checkbox"/>

6. PARENT ENTITIES

Immediate Parent Company

Taxpayer Identification number (TIN)

Legal name of taxpayer

Address

Post Office Box *(optional)*

Suite *(optional)*

Floor *(optional)*

Building Name/Number

Street

District Name *(optional)*

City

Country

Post Code

Ultimate Parent Company

Taxpayer Identification number (TIN)

Legal name of taxpayer

Address

Post Office Box *(optional)*

Suite *(optional)*

Floor *(optional)*

Building Name/Number

Street

District Name *(optional)*

City

Country

Post Code

7. BENEFICIAL OWNER(S)

Ultimate Beneficial Owner(s) (natural person)

Taxpayer Identification number (TIN)

Legal name of taxpayer

Address

Post Office Box *(optional)*

Suite *(optional)*

Floor *(optional)*

Building Name/Number

Street

District Name *(optional)*

City

Country

Post Code

8. DECLARATION

The person signing this declaration should be fully aware of the circumstances of the company, and either hold an appropriate position in the applicant's business with sufficient authority to make the declaration, or have authority to deal on the applicant's behalf.

I hereby declare that the information I have given in this application is correct and complete to the best of my knowledge and belief and that it is not motivated by the avoidance, reduction or deferral of the liability of any person to tax.

Signature..... Date

Printed name.....

The capacity in which you are making the application for the applicant

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:

Has approval been given that the company is non-resident?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Suffix changed to /I?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Company notified that they are no longer resident?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
ETI team notified if company will no longer be submitting ETI returns?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
File passed to EOI unit?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Information exchanged with other Jurisdictions as required?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Comments		

Signature..... Date

Form 707 (05/21)