



An extract from Income Tax (Guernsey) Law, 1975 Section 3

- (1) An individual shall be treated as being resident in Guernsey in any particular year of charge if –
 - (a) he spends 91 days or more in Guernsey in that year of charge, or
 - (b) he spends 35 days or more in Guernsey in that year of charge and, during the four preceding years of charge, he has spent 365 days or more in Guernsey.

- (2) An individual shall be treated as being ‘solely resident’ in Guernsey in any particular year of charge if –
 - (a) he is resident in Guernsey, within the meaning of subsection (1), in that year of charge, and
 - (b) he is not resident in any other place in that year of charge; and for the purposes of this paragraph an individual shall be treated as being resident in any other place in any particular year of charge only if he spends 91 days or more in that place in that year of charge.

- (3) An individual shall be treated as being ‘principally resident’ in Guernsey in any particular year of charge if –
 - (a) he spends 182 days or more in Guernsey in that year of charge, or
 - (b) he spends 91 days or more in Guernsey in that year of charge and, during the four preceding years of charge, he has spent 730 days or more in Guernsey, or
 - (c) he takes up permanent residence in Guernsey in that year of charge; and for the purposes of this paragraph an individual shall be treated as taking up permanent residence in Guernsey in any particular year of charge if –
 - (i) he is resident in Guernsey, within the meaning of subsection (1), in that year of charge, and

- (ii) he is solely or principally resident in Guernsey in the following year of charge, and
- (iii) he was not resident in Guernsey, within the meaning of subsection (1), in the immediately preceding year of charge.

(4) For the purposes of this Law an individual shall be regarded as being in Guernsey or in any other place on any particular day, or as spending any particular day in Guernsey or in any other place, if he is in Guernsey or, as the case may be, in that other place at midnight on that day.