



States of Guernsey
Revenue Service

Locums - What you need to know

**This is a general guide for Locums
arriving in Guernsey**

MRS N FORSHAW
Director of the Revenue Service
PO Box 37
St Peter Port
GY1 3AZ

Telephone:	+ 44 (0) 1481 705700
Tax Evasion Hotline	+ 44 (0) 1481 747900

E-Mail:	revenueservice@gov.gg
Web Site:	www.gov.gg/revenueservice

(Please contact the Revenue Service if you require further information)

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A locum is a person who temporarily carries out duties for someone else in the same profession, for example a doctor, nurse, social worker etc.

You need to complete a [new arrivals](#) form when you first get to Guernsey, no matter how long you are staying for.

UK locums

If you are normally a UK resident and you come to work in Guernsey as a locum, so long as you are here for less than 91 days in the calendar year, you are paid by a UK agency, and are in effect working for a UK person, then you don't need to pay tax to the Revenue Service. This is because of the [Double Tax Agreement](#) that Guernsey and the UK have ("the UK Agreement"), to stop double taxation, where someone is resident in only one of the two jurisdictions.

However, if the same conditions apply, but you are in Guernsey for 91 days or more in the calendar year, you will need to pay tax to the Revenue Service **from the day of your arrival** in the Island. This is because the Article of the UK Agreement, where tax isn't due here, doesn't apply if the person is resident in both locations. For more details on residency for tax purposes, click [here](#).

Example

Ms Y first arrives in Guernsey on 1 June 2018 and leaves 30 June 2018, she then returns to Guernsey on 22 October 2018 and leaves Guernsey permanently on 30 March 2019. She wasn't employed whilst she was away from Guernsey. Her earnings were £13,500 in 2018 and £11,500 in 2019.

Year of Charge	Days in Guernsey	Resident	Tax due to Revenue Service
2018	100 (29 and 71)	Yes	Yes
2019	88	No	No

Ms Y would be liable to pay income tax to the Revenue Service for the Year of Charge 2018 from the date of her original arrival, and she would be given personal allowances pro-rated to the time spent on the Island. She wouldn't be liable for the Year of Charge 2019, as she hasn't been in Guernsey long enough.

Her tax due would be calculated as:

Year of Charge	Taxable Income	Pro-rated Allowance	Net	Tax due
2018	£13,500	(2,827) (10500/52 x 14)	£10,673	£2,134.60

If the Revenue Service know that you are going to be in Guernsey for more than 90 days, they may issue an interim assessment to collect the tax due on the estimated earnings, shown on your new arrival form. As the work is carried out in Guernsey, the Revenue Service has primary taxing rights on this income.

Where an assessment is issued, the statement attached to it will show the date [payments](#) are needed. If the assessment is for the current calendar year, this would normally be in two halves, but it will depend on when in the year the assessment is issued.

Examples

If the Year of Charge 2019 assessment is issued any time up to 31 May 2019, the tax will be due 30 June 2019 and 31 December 2019.

If the Year of Charge 2019 assessment is issued from 1 June, the first half would be due within 30 days and the second half at the end of the year, so if it was issued on 5 August 2019, the tax would be due on 4 September 2019 and 31 December 2019.

If the Year of Charge 2019 assessment is issued after the end of 2019, the tax would all be due within 30 days, so if it was issued on 28 May 2020, the tax will all be due on 27 June 2020.

If you think the tax charged is too high, you can ask for the collection of some or all of the tax to be suspended and you can do this by using [form 690\(c\)](#).

If tax is due to Guernsey for the time that you are working here, and you also need to pay tax in the UK, you need to inform Her Majesty's Revenue and Customs (HMRC) that you have paid tax on your Guernsey income. You may be able to claim relief from double taxation by sending your final Guernsey Income Tax assessment to them.

You need to tell us when you leave Guernsey, by completing a [Leaving Guernsey](#) form. If you are not coming back then this may be all that you need to do, however depending on what income you have, you may need to complete a Guernsey tax return at the beginning of the

following year. More information is provided on the “Leaving Guernsey” form. As locums are treated as employed individuals, you are able to claim some deductions when completing your tax return although this is generally limited to deductions for subscriptions paid to [learned societies](#) (approved by the Director of the Revenue Service) or £100 uniform cleaning allowance for nurses under E3 of the [Statement of Practice booklet](#).

Once you have provided the details of your actual salary for the calendar year, you will be sent a final assessment showing the additional tax or credit due, which will depend on how accurate your estimate was originally.

If your departure is not permanent, when you come back, please remember to let us know, by completing a [Returning to Guernsey](#) form.

If you need to complete a tax return, they can be completed [online](#).

Locums from outside the UK

If you normally live somewhere other than the UK, then you may have to pay Guernsey tax on your income from the date you arrive in the Island. However it all depends on whether Guernsey has a Double Tax Agreement with the country where you normally live and the terms of that Agreement. You can find the content of all the Agreements Guernsey has signed [here](#).

If there is no Agreement in place you will need to pay tax from your arrival and it is likely that an interim assessment, based on the estimated earnings as shown on your new arrival form, will be sent to you.

Where an assessment is issued, the statement attached to it will show the date [payments](#) are needed. If the assessment is for the current calendar year, this would normally be in two halves, but it will depend on when in the year the assessment is issued.

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