



States of Guernsey
Revenue Service

Locums Frequently Asked Questions

I am a locum working in Guernsey but paid by a UK agency/my own company, where do I pay my income tax?

If you are normally a UK resident and you are working as a locum in Guernsey, 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, you don't need to pay tax to the Revenue Service in Guernsey, but you will pay tax on ALL of your income to Her Majesty's Revenue and Customs (HMRC).

You must still register with us by completing a [New Arrivals](#) form.

If you are staying in Guernsey for 91 days or more, you will need to pay income tax to us, on your income from the date of your arrival.

If you do not normally live in the UK, it is likely that you will have to pay tax to us, from the date you arrive. However this does depend on whether Guernsey has a Double Tax Agreement with the country where you normally live and what the Agreement says. Details of the Agreements Guernsey has can be found [here](#).

If I come from the UK and spend more than 90 days in Guernsey are the first 90 days free of Guernsey income tax?

No, if you normally live in the UK and are paid from there and you spend 91 days or more in Guernsey in the calendar year, you need to pay tax on your income from the date of your arrival, not the 91st day. (If you are here less than 91 days, then you don't need to pay tax to

Guernsey on this income but you will still need to pay Her Majesty's Revenue and Customs (HMRC).

If you are directly employed by a Guernsey employer, and are paid by them, you will also pay tax from day one.

If I stay in Guernsey for 91 days or more, will I pay tax in Guernsey and in the UK?

If you are in Guernsey for 91 days or more in the calendar year, you will be liable to pay income tax to us, however, if Her Majesty's Revenue and Customs (HMRC) determine that you also need to pay tax to them, you should let them know that you have paid income tax in Guernsey. If you send your final Guernsey assessment to HMRC, they will work out whether any credit is due to you, which they will then offset against the tax you owe them.

For the avoidance of doubt, as the work is carried out in Guernsey, we have primary taxing rights on the income earned here.

How do I pay my tax in Guernsey?

You need to register with us when you arrive and if your intention is to stay in Guernsey for 91 days or more, or you normally live in a country which we don't have a Double Tax Agreement with, an interim assessment will be issued, based on the estimates of income you gave on the new arrivals form.

The assessment will give details of the tax due and the dates for payment. 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 you think the estimate is accurate, you can either pay the tax on or before the due dates or you can contact our debt management department to arrange weekly or monthly payments.

A revised assessment will be issued once you have finished working in Guernsey, and you complete a leaving Guernsey form, or you complete a tax return detailing your actual

income for the calendar year. If you can't pay the tax by the due dates shown, contact our debt management department on 01481 740202 to make arrangements to pay. Alternatively details on how to pay can be found [here](#).

What should I do if I disagree with the amount in the assessment?

If you disagree with the interim assessment, you have a right to ask for the collection of some or all of the tax to be suspended. This must be done, in writing, within 30 days of the date of the assessment preferably using the [Suspension Request](#) form.

If the assessment is a final assessment, you have the right to appeal against it, again within 30 days of the date of the assessment; the form to use is the [Appeal](#) form.

How can I claim relief in the UK on the tax paid in Guernsey?

Guernsey has a Double Tax Agreement with the UK. If you need to pay tax in both Guernsey and the UK on your Guernsey income, you may be able to claim double tax relief from Majesty's Revenue and Customs (HMRC). All you need to do is send your final Guernsey tax assessment to them, and they will grant any relief due to you.

Am I able to claim expense against my income?

Locums are treated as employed individuals, and deductions are generally limited to claims 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](#).

My income is paid to me though my company, how much income tax do I need to pay in Guernsey?

The taxable figure is the amount the agency pays to your company for the work that you do, it's not the amount you draw from your company. For example, the agency pays your company £1,000 per week, but you only draw £500 per week for living expenses, it's the £1,000 per week that's taxable in Guernsey.

When I leave Guernsey do I need to inform the Guernsey Revenue Service?

If you leave Guernsey for a holiday, or at the end of the working week but you return at the start of the following week, you don't need to tell us, but you must keep a record of the dates spent in Guernsey. This is so we can work out your residency for tax purposes and determine your taxable income. For further information on residency click [here](#).

If you leave Guernsey permanently, you must tell us and you need to complete a [Leaving Guernsey](#) form.

Once we get this form, we will issue your final notice of assessment, confirming the tax you need to pay to Guernsey. This assessment may then be used to claim double tax relief from Majesty's Revenue and Customs (HMRC), if you normally reside in the UK.

What happens if I am taken on by the Guernsey employer?

If you have been working as a locum, but are then taken on as an employee, you need to contact us to get a coding notice. From the date you are employed, you will pay income tax under the Employees Tax Instalment ("ETI") scheme (which is similar to the UK's PAYE). If you don't have a coding notice, your employer will deduct tax at 20% from your salary.

It is important you check your coding notice, if it's not correct, you won't pay the right amount of tax and could end up underpaying or overpaying your tax. Please see our "Guide to [Coding Notices](#)" for further information.

Your employer will deduct income tax at source and send it to us quarterly.

You will need to complete an income tax return, in January and this can be done [online](#). You must declare both the wages received from your employer AND any agency income for the calendar year.