



## NEW ARRIVALS/RETURNING TO GUERNSEY

Please remove these notes from the form and keep for future reference.

Please ensure that all sections of this form are completed. If a section doesn't apply to you write "None" or "N/A" in that section. It's important to include details of your estimated income from the date of arrival in Guernsey to 31<sup>st</sup> December so that the correct coding notice or estimated assessment can be issued to you.

For income tax purposes, "Guernsey" includes Alderney and Herm.

If you're employed in Guernsey a coding notice will be issued to you and your employer, which will show the amount of tax allowance due to you on a weekly/monthly basis. Tax will be deducted by your employer using the coding notice.

If you're from the UK, paid by an agency or company based in the UK, and are on the Island for 183 days or less, then no tax is due to be paid to Guernsey, but you must still complete this form. If you stay longer, then tax must be paid from the date that you arrive.

If you normally live somewhere other than the UK, then whether you pay tax from your date of arrival or not depends on whether Guernsey has a Double Taxation Arrangement (DTA) with the country in which you usually live, and the terms of that agreement. You can find the DTA's at [www.gov.gg/dta](http://www.gov.gg/dta).

If you will still be in Guernsey on 31<sup>st</sup> December this year, or if you leave and your departure isn't permanent, you will be required to complete an Income Tax Return with details of your actual income from the date you first arrived. The Guernsey tax year is a calendar year, 1 January to 31 December.

Income Tax returns can be completed online by creating a MyGov account at <https://my.gov.gg/registration>. For details of when the return will be available for completion, please see our website. Failure to complete a return may result in an automatic penalty being issued of £200 with a continuing penalty of £10 per day for each subsequent day the tax return remains outstanding.

If you leave Guernsey, you must notify the Revenue Service by completing and returning a "Leaving Guernsey" form (ref. 348), which can be found at [www.gov.gg/revenue-service/income-tax-forms](http://www.gov.gg/revenue-service/income-tax-forms), and make sure you include your forwarding address.

**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.

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Revenue Service, PO Box 37, St Peter Port, Guernsey, GY1 3AZ

Tel: +44 (0) 1481 225700 E-mail: [revenueservice@gov.gg](mailto:revenueservice@gov.gg) Website: [www.gov.gg/revenueservice](http://www.gov.gg/revenueservice)



<b>FOR OFFICE USE ONLY:</b>
W/F to ref:
File only ref:

## NEW ARRIVALS/RETURNING TO GUERNSEY

(PLEASE COMPLETE IN BLOCK CAPITALS)

Have you lived or worked in Guernsey before?

Yes

☐

No

☐

If yes, please provide your Guernsey tax reference number, if known:

### PART 1 – PERSONAL DETAILS

1.1 Title (Mr/Mrs/Miss/Ms/Other):	Forename(s):	Surname:																
1.2 Date of Birth Self:	<table border="1" style="display: inline-table; text-align: center;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Spouse: <table border="1" style="display: inline-table; text-align: center;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y				
D	D	M	M	Y	Y													
D	D	M	M	Y	Y													
1.3 Is your spouse in Guernsey with you? If "Yes" complete the next section. If "No" continue to 1.5		Yes <input type="checkbox"/> No <input type="checkbox"/>																
1.4 Full name of spouse Title (Mr/Mrs/Miss/Ms/Other): Forename(s): Surname: Date of marriage/civil partnership: <table border="1" style="display: inline-table; text-align: center;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>			D	D	M	M	Y	Y										
D	D	M	M	Y	Y													
1.5 Guernsey address:  Post Code:  Home telephone number: Work telephone number: Email address:																		
1.6 Last UK / Overseas Address:  <b>This section must be completed.</b>  Post Code:																		
1.7 Guernsey Social Security Number Self:	<table border="1" style="display: inline-table; text-align: center;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>									Spouse: <table border="1" style="display: inline-table; text-align: center;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>								

### PART 2 – RESIDENCE DETAILS

2.1 What date did you arrive in Guernsey?	Self:	<table border="1" style="display: inline-table; text-align: center;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Spouse:	<table border="1" style="display: inline-table; text-align: center;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	
D	D	M	M	Y	Y												
D	D	M	M	Y	Y												
2.2 Will you be staying in Guernsey for 3 months (i.e. 90 midnights) or less? (If "Yes" please let us know if you end up staying longer).																	
Self:		Yes <input type="checkbox"/>	No <input type="checkbox"/>	Spouse: Yes <input type="checkbox"/> No <input type="checkbox"/>													
If "No" is your arrival permanent?		Self: Yes <input type="checkbox"/>	No <input type="checkbox"/>	Spouse: Yes <input type="checkbox"/> No <input type="checkbox"/>													
If you are not here permanently what date do you plan on leaving Guernsey?		Self:	<table border="1" style="display: inline-table; text-align: center;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Spouse: <table border="1" style="display: inline-table; text-align: center;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>		D	D	M	M	Y	Y
D	D	M	M	Y	Y												
D	D	M	M	Y	Y												

2.3 Are you returning to Guernsey? Self: Yes ☐ No ☐ Spouse: Yes ☐ No ☐

If "No" continue to section 2.4.

If "Yes", when were you and your spouse last here? (Show dates for each of you separately)

If you left Guernsey this year or last year, did you work whilst you were away? Self: Yes ☐ No ☐ Spouse: Yes ☐ No ☐

If "Yes" please let us know when you and your spouse worked and provide details of your income, showing each calendar year separately. You may be required to provide details of your earnings and tax paid whilst outside of Guernsey.

Self: \_\_\_\_\_

Spouse: \_\_\_\_\_

If "No" how did you and your spouse support yourselves whilst away?

Self: \_\_\_\_\_

Spouse: \_\_\_\_\_

2.4 Your country of residence when away from Guernsey:

Self: \_\_\_\_\_

Spouse: \_\_\_\_\_

### PART 3 – INCOME AND CLAIM FOR ALLOWANCES

3.1 Are you paid through an agency or company not resident in Guernsey? Self: Yes ☐ No ☐ Spouse: Yes ☐ No ☐

If "Yes" provide in 3.4 an estimate of your income from your date of arrival to 31st December or your date of departure, whichever is first.

3.2 Are you paid through a limited company of which you are a shareholder/beneficial member? Yes ☐ No ☐

If "Yes", please provide:

Name of company: \_\_\_\_\_ Shareholding: \_\_\_\_\_

Self: \_\_\_\_\_

Spouse: \_\_\_\_\_

3.3 Name/address of Guernsey employer (if States of Guernsey, please indicate which Department):

Self: \_\_\_\_\_ Spouse: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Date commenced: 

D	D	M	M	Y	Y
---	---	---	---	---	---

 Date commenced: 

D	D	M	M	Y	Y
---	---	---	---	---	---

3.4 Estimate of income from any of the following sources, from date of arrival to 31<sup>st</sup> December. **This section must be completed.**

**Self**  
£

**Spouse**  
£

(a) **Employment**  
Occupation: \_\_\_\_\_

(b) **Business**  
Economic classification code: \_\_\_\_\_  
(see <https://www.gov.gg/ecodes>)

(c) **Pensions**

(d) **Bank/Building Society Interest**

	Self £	Spouse £
<b>(e) Gross rental income</b>  Is property let furnished? Yes <input type="checkbox"/> No <input type="checkbox"/>  Where is the property situated? Guernsey <input type="checkbox"/> UK <input type="checkbox"/> Overseas <input type="checkbox"/>		
<b>(f) Income from trusts/settlements</b>		
<b>(g) Distributions from companies</b>		
<b>(h) Other</b> (e.g. investment income). Please provide details of each source: _____ _____		

**3.5 Details of children** where a Guernsey Family Allowance is/will be receivable by you or your spouse this year:

Surname	Full names	Date of Birth			Estimated income of child
		Day	Month	Year	

If you're a lone parent (not cohabiting) and wish to claim the charge of child allowance, you must tick this box ☐

**3.6 Interest claimed** – interest paid to a bank must not include commission or any other charges added by the bank.

	Name and address of lender	Estimate of interest payable from date of arrival to 31 <sup>st</sup> December	
		Self	Spouse
Mortgages			
Business loans			

Generally relief will only be available for interest paid on:

- mortgages relating to a principal private residence in Guernsey but only on the first £400,000 of the mortgage;
- loans relating to let properties;
- loans that are taken out for certain business purposes.

For more information see The Income Tax (Tax Relief on Interest Payments) (Guernsey) Ordinance, 2007), as amended.

Signature:	Date:
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**FOR OFFICE USE ONLY:**

Coding Notice(s) issued:	Self <input type="checkbox"/>	Spouse <input type="checkbox"/>	Change of address done <input type="checkbox"/>
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