



## Company in liquidation

This form should be completed by all companies going into liquidation in respect of the period to the date of liquidation. **However, please note that, depending on the responses given on the form, the Director may request further information or require the company to submit an income tax return, accounts and income tax computations.**

All completed forms should be emailed to [revenueservice@gov.gg](mailto:revenueservice@gov.gg) with a subject header of "Company in liquidation".

1. COMPANY INFORMATION	
Company Name	
Company Reference Number	
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 went into liquidation	
Proposed finalisation date of liquidation	
Name of liquidator	
Liquidator's address	

## 2. CERTIFICATE

Please tick which certificate applies. **If the company can't complete Certificate 2 or 3 then Certificate 1 must be ticked.**

- 1  If this Certificate is ticked, a tax return must be completed and the relevant accounts and computations should be provided to the date of liquidation.
- 2  The company did not trade, had no assets other than those relating to incorporation and no income from any source whatsoever; or only owned Guernsey property from which no income was received.
- 3  The company has no Guernsey employees (other than directors), no Guernsey resident beneficial members, no income taxable at 10%/20%, no qualifying loans to Guernsey resident participators and hasn't made a request under section 62AB(1)(a) of the Law.

## 3. REQUIRED INFORMATION

*This form can't be processed, and confirmation of the tax position sent, without this information.*

Has the following been submitted:	Yes	No	Submitted Online	N/A
Outstanding tax returns	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Outstanding accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Outstanding computations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Remittance (outstanding tax)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Outstanding distribution returns	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Remittance (distributions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Outstanding ETI returns/contribution schedules	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Remittance (ETI/contributions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**If you have answered no to any of the above questions please provide further information:**

**Any further relevant information:**

#### 4. OTHER REPORTING REQUIREMENTS

Is the company the reporting entity for country by country reporting? Yes  No   
Please go to [www.gov.gg/cbcr](http://www.gov.gg/cbcr) for more information

Is the company required to submit information for the Foreign Account Tax Compliance Act (FATCA)? Yes  No   
Please go to [www.gov.gg/fatca](http://www.gov.gg/fatca) for more information

Is the company required to submit information for the Common Reporting Standard (CRS)? Yes  No   
Please go to [www.gov.gg/crs](http://www.gov.gg/crs) for more information

#### 5. SUBSTANCE

Does the company carry out any of the following relevant activities? Yes  No

If 'Yes', please tick all that apply:

Banking	<input type="checkbox"/>	Head Quartering	<input type="checkbox"/>
Finance & Leasing	<input type="checkbox"/>	Insurance	<input type="checkbox"/>
Fund Management	<input type="checkbox"/>	Shipping	<input type="checkbox"/>
Distribution Centre	<input type="checkbox"/>	IP Holdings	<input type="checkbox"/>
Service Centre	<input type="checkbox"/>	Pure Equity	<input type="checkbox"/>

Please note that if the company has ticked Certificate 2 or Certificate 3 and has not ticked any box in Section 5, it will not be required to provide accounts or income tax computations in respect of the year the company is liquidated (i.e. for any period from 1<sup>st</sup> January to the date of liquidation). All companies ticking Certificate 1 or any box in Section 5 will be required to provide a copy of the company's accounts and tax computations for the period to the date of liquidation.

## 6. 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.**

Signature ..... Date .....

Printed Name .....

Position .....

## 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

Have all outstanding returns been submitted? Yes  No  N/A

Has all outstanding debt been paid? Yes  No  N/A

Has the case been brought up to date? Yes  No  N/A

Date made inactive:

Comments

Signature ..... Date .....

Name .....

Form 709 (02/20)

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