



Request for Company Migration

This form should be completed by companies who want to migrate from Guernsey to another jurisdiction. The following information is needed so that the Director of the Revenue Service can confirm there is no objection from an income tax perspective.

All completed applications should be emailed to revenueservice@gov.gg with a subject header of "Request for Company Migration".

The Director will issue confirmation in writing, which will need to be provided to the Guernsey Company Registrar with the application for migration.

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	
Proposed date of migration	
Reason for migration	

2. REQUIRED INFORMATION

The request must be accompanied by the following information. This form can't be processed, and a letter issued, 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"/>
Estimate of further liability to date of migration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Relevant remittance (estimate of further liability)	<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:

Details of the arrangements that the company proposes to make before migration, for payment of any further tax which may become due if for any reason payment in full has not been made at the time. It should be sufficient if a bank of other reputable person stands as guarantor.

Any further relevant information:

3. OTHER REPORTING REQUIREMENTS

Is the company the reporting entity for country by country reporting? Yes No
Please go to www.gov.gg/cbcr for more information

Is the company required to submit information for either of the following: **FATCA** Yes No
Common Reporting Standard Yes No
Please go to www.gov.gg/crs for more information

4. 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"/> |

5. 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 an estimate of future liability been submitted along with the relevant payment?
Yes No N/A

Have arrangements been made for payment of future debt?
Yes No N/A

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

Date made inactive:

Letter issued to the company accepting migration? Yes No

Comments

Signature..... Date

Name.....

Form 708 (01/20)

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

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