

## **Registration of a Partnership**

This form is for the use of all partnerships registering with the Revenue Service. A partnership must register by 14 July following the end of the first relevant calendar year it is required to file a return. For example, if a partnership is required to file a 2021 tax return, it should register by 14 July 2022.

All completed applications should be emailed to <a href="revenueservice@gov.gg">revenueservice@gov.gg</a> with a subject header of "Partnership Registration".

1. PARTNERSHIP INFORMATION		
Partnership name		
Partnership type (e.g. General Partnership, Limited Partnership, Limited Liability Partnership, Other (please specify))		
Name of business partner(s) and their tax reference if resident in Guernsey		
Registration number (if applicable)		
Guernsey tax reference (if applicable)		
Jurisdiction of formation/registration		
Date of formation/registration		
Address	Post Office Box (optional)	
	Suite (optional)	
	Floor (optional)	
	Building Name/Number	
	Street	

	City				
	Country				
	Post Code				
Nominated person with duty to deliver tax return					
Relationship to partnership (e.g. Partner, General Partner, Member, Other (please specify))					
Contact name					
Daytime telephone number					
E-mail Address					
Partnership Activities					
Economic Classification Code <a href="https://www.gov.gg/ecodes">https://www.gov.gg/ecodes</a>					
Accounting Year End					
2. PLACE OF EFFECTIVE MANAGEMENT					
Is the partnership's p in Guernsey?	lace of effective man	agement	Yes No		
•			If yes, please move to section 3. If not, please complete remaining questions in section 2.		
Where is the partnership's place of effective management (Territory A)?					
Is the highest rate of tax on the income of any		f any	VEC NO NO		
person in Territory A 10% or higher?			YES NO		
Is the partnership subject to substantially similar economic substance requirements in Territory A?		YES NO			
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3. CORPORATE SERVICE PROVIDER (CSP) DETAILS (if applicable)				
If this application is made on behalf of the applicant, the CSP must have written authority to act on the applicant's behalf.				
Is this application being made by a CSP? YES NO				
CSP's Business Name				
CSP Number (Registration number for completing online company returns)				
4. PROFESSIONAL ADVISOR (if applicable)				
If this application is made on behalf of the applicant, the professional advisor must have written authority to act on the applicant's behalf.				
Is this application being made by a professional advisor? YES NO				
If yes, please attach form 1012(a) [Form of Authority for professional advisor] which can be found at <a href="https://www.gov.gg/tax">https://www.gov.gg/tax</a> under "Other tax forms"				
Professional Advisor's Name				
Contact Number				
Email Address				
5. DECLARATION				
The person signing this declaration should be fully aware of the circumstances of the partnership, 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				

## **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: <a href="https://www.gov.gg/revenueservice">https://www.gov.gg/revenueservice</a>. If you don't have access to the internet, please contact us and a paper copy will be provided.

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FOR OFFICE USE ONLY:			
Has registration been completed? YES NO			
Is the company's POEM in a qualifying jurisdiction? YES NO			
Tax Reference			
Partnership Notified of Reference? YES NO			
Date of First Form (if applicable)			
Comments			
Signature	Date		

Form 715 (12/21)

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

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