

**STATEMENTS OF PRACTICE (INCLUDING INTERPRETATIONS OF LAW)
AND EXTRA STATUTORY CONCESSIONS**

Residence

- R1 **"SETTING UP" A DWELLING-PLACE** (section 3(1)(d)) – repealed with effect from 1 January 2006
APPLIES UNTIL 31ST DECEMBER 2005

DELETED 2014

- R2 **INTERPRETATION OF THE PHRASE USED IN SECTION 25 OF THE LAW, "FIRST ARRIVED IN GUERNSEY"**

DELETED 2011

- R3 **GUERNSEY BANK INTEREST - NEW AND DEPARTING RESIDENTS** (sections 2, 3 and 5)

- (a) In respect of a person who becomes solely or principally resident in Guernsey, no account is taken of Guernsey bank interest arising or accruing for any periods prior to the date of arrival. This also includes interest arising from funds held by an estate agent in respect of the purchase of property, which arises or accrues for the period prior to the date of arrival.
- (b) In respect of a person who is solely or principally resident and who permanently departs from the island, no account is taken of Guernsey bank interest arising or accruing for any periods after the date on which he permanently departs from the island. Thus all interest arising or accruing prior to the date of departure will be subject to Guernsey income tax. (See also [R7](#).)

Published: 1987

Revised: 1992 / 2000 / 2001 / 2011

- R4 (a) **FOREIGN COMPANIES CONTROLLED BY AN INDIVIDUAL RESIDENT BUT NOT SOLELY OR PRINCIPALLY RESIDENT IN GUERNSEY** (sections 2 – 5)
APPLIES UNTIL 31 DECEMBER 2007

(See also [C17](#))

DELETED 2014

- (b) **DISTRIBUTIONS AND DEEMED DISTRIBUTIONS – BENEFICIAL MEMBERS WHO ARE RESIDENT ONLY** (sections 2 – 5 and 81B)
THIS APPLIES ONLY TO 2008 (OR 2009 IN CIRCUMSTANCES WHERE SECTION 51 APPLIES)

Introduction

This Statement of Practice sets out concessional treatment which is available to a company which is satisfied that it has a beneficial member who is resident but not solely or principally resident in Guernsey.

Concessional Treatment

Irrespective of the provisions of section 81B, where a company, which has no Guernsey sources of income (other than bank deposit interest), is satisfied that a beneficial member is resident but not solely or principally resident in Guernsey (resident only), tax need only be deducted from actual distributions and only if they are remitted to Guernsey. Distributions will not be treated as remitted until they are actually paid to or for the benefit of the beneficial member and remitted to Guernsey.

Published: 1987

Revised: 1991 / 1992 / 1999 / 29.02.2008 / 21.05.2008 / 2011 / 2014

- R5 LIABILITY TO TAX ACCORDING TO RESIDENCE – INTEREST PAID** (sections 2 and 47D)

(See also the [Double Taxation Arrangements between Guernsey and the United Kingdom/Jersey](#))

DELETED 2014

- R6 REMITTANCES OF INCOME** (sections 3 and 5)
THIS APPLIES ONLY UP TO AND INCLUDING 2008 (OR 2009 WHERE SECTION 51 APPLIES)

Where a taxpayer is resident but not solely or principally resident in Guernsey, he is only liable to tax on remittances of income where the income arises during a year of charge in which he is resident in Guernsey and where the source of income is still in existence during the year in which the income is remitted to Guernsey.

Published: 1991

Revised: 2004 / 2011

**R7 TAXPAYERS WHO PERMANENTLY DEPART FROM GUERNSEY (sections 2, 3 and 5)
APPLIES FROM 1 JANUARY 2007 TO 31 DECEMBER 2011**

(See also [R3\(b\)](#))

An individual who is solely or principally resident in the four years of charge prior to the year of charge in which he departs from Guernsey with the intention that the departure will be permanent is treated as principally resident in the year of charge in which he departs. He will, therefore, be entitled to the full personal allowances and in accordance with the provisions of section 5(4) of the Law will only be taxable on Guernsey source income which he receives in the year of charge in which he departs. This will only apply, however, if the departure is in fact permanent; if he returns to Guernsey in the year following departure, he will be taxable on worldwide income for the year of departure and some, or all, of any tax refunded to him in respect of that year may need to be repaid.

Published: 1993

Revised: 1999 / 2006 / 2007 / 2011

R8 BASIS OF ASSESSMENT WHERE ONE SPOUSE IS RESIDENT AND THE OTHER SPOUSE IS SOLELY OR PRINCIPALLY RESIDENT (sections 3, 5 and 43 – 47)

(See also [M4](#), [M11](#), [M12](#), [M14](#) and [M17](#) re: certain non-residents)

BASIS UP TO AND INCLUDING 2008 (OR 2009 WHERE SECTION 51 APPLIES)

Each spouse will be treated as a single person for income tax purposes and given the appropriate allowances according to their residential status. If the spouse who is solely or principally resident wholly maintains the spouse who is resident but not solely or principally resident then he or she shall be entitled to a married persons allowance but will be assessable on any income of the spouse arising in or remitted to Guernsey.

Published: 1999

Revised: 2011

**R9 GUERNSEY BANK INTEREST AND INCOME FROM NON-GUERNSEY INVESTMENTS HELD IN GUERNSEY BY AN INDIVIDUAL RESIDENT BUT NOT SOLELY OR PRINCIPALLY RESIDENT IN GUERNSEY (sections 2, 3 and 5)
THIS APPLIES ONLY UP TO AND INCLUDING 2008 (OR 2009 WHERE SECTION 51 APPLIES)**

In respect of Guernsey bank interest and income arising or accruing from non-Guernsey investments that are held in Guernsey, an individual who is resident but not solely or principally resident in Guernsey will be liable to tax on the basis of the same proportion of the income arising or accruing from those sources during the year of

charge as the period of his residence in Guernsey during the year of charge bears to a period of twelve months, in place of the strict statutory basis.

Published: 2007

Revised: 2011

R10 BUSINESSES CARRIED ON OUTSIDE GUERNSEY BY INDIVIDUALS WHO BECOME, OR CEASE TO BE, RESIDENT AND PRINCIPALLY RESIDENT IN GUERNSEY (sections 2, 3, 5 and 7)

Where an individual who carries on a business outside of Guernsey becomes resident and principally resident in Guernsey, or ceases to be resident and principally resident, he will be assessed on the business profits on the proportion that relates to the period of his residence in Guernsey but calculated in accordance with the prevailing rules for assessing business income in Guernsey.

Published: 2007

Revised: 2011

R11 INTERPRETATION OF THE WORD “PLACE” FOR THE PURPOSES OF THE RESIDENCE PROVISIONS OF THE INCOME TAX LAW (section 3)

For the purposes of the residence provisions of the Law as amended by the [Income Tax \(Residence\) \(Guernsey\) \(Amendment\) Law, 2005](#), the term “place” (as referred to in section 3(2) and (4)) would be taken as covering a whole country rather than each individual state or province within that country.

Published: 2007

Revised: 2011

**R12 LIABILITY OF AN INDIVIDUAL TAXPAYER WITH RESIDENT ONLY STATUS (section 39B / Sixth Schedule)
THIS APPLIES ONLY UP TO AND INCLUDING 2008 (OR 2009 IF SECTION 51 APPLIES)**

Introduction

An individual who is resident but not solely or principally resident in Guernsey is assessed on all income arising or accruing outside Guernsey which is remitted to Guernsey during the year of charge.

This Statement of Practice explains how the tax cap and the abolition of Category D exempt status will affect the tax liability of these individuals.

Further Explanation

Section 39B and the Sixth Schedule provide for a limit on the amount of tax payable by a resident individual (the tax cap).

In the case of an individual who is resident but not solely or principally resident in Guernsey, the qualifying income derived from non-Guernsey sources for the purposes of the Sixth Schedule will be the income which is remitted to Guernsey.

From 1 January 2008, an individual who is resident but not solely or principally resident, and who would formerly have been permitted to hold an interest in a Category D company, will continue to be assessed on the non-Guernsey income of a Guernsey resident company only when it is paid out to, or for his benefit and remitted to Guernsey.

For as long as that individual remains resident but not solely or principally resident in Guernsey, the fact that the company holds a Guernsey bank account will not prejudice this treatment (and the interest arising on that account will be treated, for the purposes of this Statement of Practice, as arising from a non-Guernsey source).

A distribution or deemed distribution derived from a Guernsey source of income would be charged to tax in the ordinary way and would not be subject to the tax cap, irrespective of where it is paid (e.g. a distribution derived from Guernsey trading income remitted to a Jersey bank account would be subject to tax in Guernsey. This would apply even if the resident only individual was not present in Guernsey at the date of the distribution/deemed distribution).

Published: 29.02.08

R13 LIABILITY OF AN INDIVIDUAL TAXPAYER WITH RESIDENT ONLY STATUS – POSITION FROM 1 JANUARY 2009 (Chapter IA of Part I of the Law)

Statutory Position

With effect from 1 January 2009, an individual who is resident but not solely or principally resident (resident only) in Guernsey may elect to pay a standard charge of **£27,500** (£25,000 up to 31 December 2011) which then removes any Guernsey income tax liability on non-Guernsey source income, irrespective of whether or not it is remitted to Guernsey. Guernsey source income (other than bank deposit interest) continues to be taxed at the standard rate but with no deduction for personal allowances.

For 2009 only, if no election as above is made, the existing basis of calculating liability remains. The individual will pay tax on Guernsey source income plus any remittances.

From 2010 onwards, if no election is made, a liability will arise on the basis of the individual's worldwide income, whether remitted or not. Personal allowances, as available to a resident only individual, and credit for overseas tax paid on that income will be available.

If, however, an individual can satisfy the Director that he is in Guernsey solely for the purposes of employment and that his income has suffered deduction under the ETI Scheme then liability will only arise on Guernsey source income and on any amount of non-Guernsey source income brought into or received by him in Guernsey in that year of charge.

Concessionary Treatment

1. For as long as the individual remains resident only and is the beneficial member of a Guernsey resident company, any Guernsey bank accounts held by that company will not be regarded as Guernsey source income for the purposes of establishing liability.
2. Further, any loan interest paid by such a company to the individual will also be regarded, for the purposes of this Statement of Practice, as arising from a non-Guernsey source, for the purposes of the standard charge; in this situation, clearance that such treatment may apply should be sought on a case by case basis, as the Director will wish to be satisfied that the underlying income of the company is, in fact, non-Guernsey source.

Where the company's income contains a mixture of Guernsey and non-Guernsey source income, it will be necessary to apportion the interest between the two elements, in the same ratio as Guernsey/non-Guernsey income.

3. Recognising that many pension schemes and retirement annuity contracts and trust schemes are funded by way of transfers from, often substantial, overseas pension schemes, the Director is prepared to treat that part of any pension or annuity that arises from such an inward transfer payment as constituting income from outside Guernsey, for the purposes of the standard charge. This means that it will be regarded as non-Guernsey source income and any liability arising will be covered by the payment of the standard charge, as provided for by the legislation.

For the avoidance of doubt, any pension or annuity or part thereof, which arises from contributions made after the scheme has received approval in Guernsey, will be regarded as constituting Guernsey source income and will not qualify as non-Guernsey source.

Published: 08.06.10

Revised: 2014

R14 INTERPRETATION OF SECTION 3(3)(c) OF THE LAW**Introduction**

In accordance with section 3(3)(c), an individual shall be treated as being “principally resident” in Guernsey in any particular year of charge if they take up permanent residence in Guernsey in that year of charge.

An individual shall be treated as taking up permanent residence in Guernsey if:

- (i) they are resident in Guernsey in that year of charge, within the meaning of section 3(1), and
- (ii) they are solely or principally resident in Guernsey in the following year of charge.

Further Explanation

The Director wishes to clarify that section 3(3)(c) will only be applied once to the preceding year of charge. Therefore if an individual has continually been “resident only” and then becomes principally resident, section 3(3)(c) will only apply to the preceding year of charge to that in which they became “principally resident”. Prior years in which they were “resident only” will not be affected.

In circumstances where section 3(3)(c) applies, an individual should ensure that, where appropriate, an amended personal income tax return for the preceding year of charge is submitted with the return for the year of charge in which they became “principally resident”.

The Director will not impose penalties for an incorrect or incomplete return, for the earlier year affected by section 3(3)(c), provided the relevant information has been delivered by the filing deadline for the return for the year of charge in which the individual became “principally resident”.

Similarly, surcharges will only be imposed if the relevant tax is not paid by the due date as set out in a statement of account issued with a revised assessment for the year of charge, provided the amended return has been submitted by the filing deadline for the return for the year of charge in which an individual becomes “principally resident”.

Example

Mr X has been “resident only” for the Years of Charge 2010-2014, electing to pay the standard charge, and filed his personal income tax returns accordingly. In the year of charge 2015 Mr X becomes “principally resident”.

Mr X will be treated as having taken up permanent resident in Guernsey in the Year of Charge 2014, as he is resident in Guernsey in the Year of Charge 2014, and is solely or

principally resident in the following year of charge (2015). The years of charge 2010-2013, inclusive, are not affected.

Provided Mr X delivers an amended personal income tax return for year of charge 2014 by 30 November 2016 (the filing deadline for the year of charge 2015 return), no penalties for submitting an incorrect or incomplete return will be imposed.

On issue of a revised assessment for the Year of Charge 2014, provided the liability is settled by the due date, no surcharges for late payment of tax will be imposed.

Published: 16.10.15

R15 Pro-rating personal and other allowances in the year of arrival in, and permanent departure from, Guernsey (sections 3, 5, 36, 51, 51A and SOP R3)

Introduction

The States resolved on 29 October 2015 (Resolution 4, Billet XIX, 2015) that with effect from 1 January 2016, a person who is solely or principally resident in Guernsey is entitled to personal and other allowances on a pro-rated basis for the year of arrival in, and permanent departure from, Guernsey, based on the proportion of time spent in Guernsey in the relevant year.

Further Explanation

Prior to 1 January 2016, an individual who was solely or principally resident would have received the full personal and other allowances to which they were entitled, even for the years in which they arrived or departed. With effect from 1 January 2016, entitlement to personal and other allowances for the years of arrival or permanent departure will be pro-rated based on the time the individual resides in Guernsey during the year of charge.

If the individual is in receipt of a Guernsey source pension and liable to be taxed at source under the ETI Scheme, they would continue to be entitled to a proportion of the personal and other allowances for every seven days that they are in receipt of that pension (such allowances to be available for offset only against the pension income and not against any other Guernsey source income), as is the case for an individual who is resident only or is non-resident. However, such an individual would not be entitled to more allowances than an individual who is in Guernsey for the whole year.

An individual shall be regarded as being in Guernsey on any particular day if he is in Guernsey at midnight on that day.

Permanent arrival

The date on which an individual first arrives in Guernsey, for the purposes of section 5(3)(c), means the date on which a person first arrived to take up permanent

residence. Therefore if an individual visited Guernsey for job interviews or to look at housing prior to taking up permanent residence, the date of arrival would be taken as the date when they arrived to live in Guernsey, not the earlier dates when they came for a job interview or to look at housing. However, the earlier nights in Guernsey would still be counted to determine the number of days in the island, in order to determine residential status and the allowances to which they are entitled.

Permanent departure

A permanent departure will occur if a person, as a matter of fact, leaves Guernsey with no intention to return to live. If an individual returns to Guernsey to visit relatives or friends after permanently departing, these dates will still be counted to determine the number of days in the island in order to determine residential status and the allowances to which they are entitled, but will not change the date of permanent departure.

The following are examples which would be deemed by the Director to point to permanent departure from Guernsey:

- Leaving the island (for example due to expiration of a housing licence) and not returning to live within the same calendar year (albeit if the individual returned in the following calendar year, they may be taxable on their worldwide income in that year, and entitled to the full personal allowance if they are solely and principally resident).
- Moving to another jurisdiction with the intention of it being a permanent move, and subsequently not returning to live within the same calendar year.

The following are examples which would not be deemed by the Director to constitute permanent departure from Guernsey:

- A student attending university/college overseas, provided they are in full time education and their permanent home remains in Guernsey, where their intention is to permanently return to Guernsey.
- Absences from the island on holiday where the individual's permanent home remains in Guernsey and available for their use, where the intention is to permanently return to Guernsey.

An individual should advise the Director if they leave Guernsey permanently, and a Leaving Guernsey form (form 348) is available at www.gov.gg/tax under "Other tax forms" for this purpose.

Example 1 – Arrival in Guernsey

Mr W arrived in Guernsey on 1 July 2016. As Mr W resides in Guernsey for 26 weeks in the Year of Charge 2016, he will be entitled to 26/52 of his personal and other tax allowances.

Example 2 – Arriving and permanently departing from Guernsey

Mr X arrived in Guernsey on 1 April 2016 on a short term housing licence and permanently departed on 28 October 2016. Mr X will be taxable on his Guernsey source income plus the relevant proportion of his worldwide income from the date of arrival (calculated in accordance with section 5(3)) to the date of departure (calculated in accordance with section 5(4)). As Mr X resides in Guernsey for 30 weeks in the Year of Charge 2016, he will be entitled to 30/52 of his personal and other tax allowances.

Mr X returned to Guernsey on 1 April 2017 on a short term housing licence and permanently departed on 28 October 2017. Mr X will be taxable on his Guernsey source income plus the relevant proportion of his worldwide income from 1 January 2017 (as he was resident/principally resident in Guernsey in 2016, so section 5(3) does not apply) to the date of departure (calculated in accordance with section 5(4)). As Mr X is liable on his income from 1 January, he is entitled to the personal allowance from this date, so he will be entitled to 43/52 of the personal and other allowances for this year of charge.

Example 3 – Permanently departing from Guernsey and in receipt of a Guernsey occupational pension

Mr Y has lived and worked in Guernsey for a number of years, contributing to an approved occupational pension scheme. Mr Y retires on 4 March 2016. On 2 April 2016, Mr Y moves to Spain. As Mr Y resides in Guernsey for 14 weeks in the Year of Charge 2016, he will be entitled to 14/52 of his personal and other tax allowances.

Mr Y will also be entitled to a proportion of personal and other allowances for every seven days that he is in receipt of that pension. Mr Y will therefore also be entitled to 43/52 of his personal and other allowances, such allowances to be available for offset only against the pension income and not against any other Guernsey source income. An individual is unable to claim more than one “set” of the available allowances (in this example Mr Y is therefore entitled to the maximum that may be claimed – 52/52 not 57/52 (43/52 plus 14/52)).

Example 4 – Permanently departing from Guernsey and in receipt of Guernsey rental income

Mr Z has lived and worked in Guernsey for a number of years. On 2 April 2016, Mr Z moves to Spain and rents out his Guernsey property. Mr Z will be taxable on his worldwide income to the date of departure, and on his Guernsey source income for the calendar year. As Mr Z resides in Guernsey for 14 weeks in the Year of Charge

2016, he will be entitled to 14/52 of his personal and other tax allowances. In the Year of Charge 2017, Mr Z will be taxable on his Guernsey source income but will not be entitled to any personal allowances to offset against the rental income.

Published: 05.10.17

Revised: 17.03.20

R16 Exceptional days to be discounted for individual residence (section 3)

Introduction

The global pandemic, relating to Covid-19, has led to many countries imposing strict measures on both businesses and individuals, including on the ability of individuals to travel. This has led to individuals spending more time in places than they were intending, as they were forbidden from leaving or entering a jurisdiction.

Further Explanation

Under the Law, the number of days an individual is physically present (“days spent”) in Guernsey, in a calendar year (which, for individuals, constitutes a year of charge), is used to determine their residential status and what income they are taxable on, for that year. No exceptions to days spent in Guernsey are currently permitted, but the Law is being modified to allow, in exceptional and compelling circumstances, for some days to be disregarded, as provided for in a Statement of Practice.

Circumstances such as illness, or fog preventing travel, would not be considered as exceptional or compelling circumstances. However, the restrictions on travel, placed on residents in Guernsey due to Covid-19, would be classed as such an exception. Whilst the public were advised to consider avoiding all non-essential travel on 12 March 2020, no new restrictions were imposed at that time. All non-essential travel was advised to cease, with immediate effect, on 16 March 2020. “Full lockdown” was imposed on 25 March 2020 when all non-essential businesses and schools were closed and all non-essential travel was stopped. From this time anyone returning to the Bailiwick was also required to self-isolate for 14 days regardless of whether they had any symptoms, whereas previously it depended on where they were coming back from, as to whether they needed to self-isolate or not.

Border restrictions remained in place until 30 May, when an allowance was made for non-essential travel, but there was still compulsory 14 day isolation for anyone who returned to Guernsey (with exceptions for authorised critical worker travel). Private planes and boats, whilst they could be used in the later stages of lockdown easing, still needed to remain in the Bailiwick.

Details

In order for any days, during the period 12 March 2020 to 30 May 2020 (the time from when it was advised non-essential travel was to be avoided to when it was once again allowed after lockdown period), to be discounted in Guernsey for tax residence purposes, an individual (who is not normally resident, solely or principally resident in Guernsey for income tax purposes), would need to show:

- they had intended to leave Guernsey on a specific date after 12 March, but were unable to do so as:
 - they were following official Government advice not to travel from Guernsey as a result of the virus, and/or
 - their travel plans were cancelled by the airline/ferry operator, and/or
 - the borders of their destination country were closed (this would not include countries where mandatory quarantine was available on entry), and/or
 - they were quarantined, or advised by a health professional to self-isolate, in Guernsey due to the virus;
- they have subsequently left Guernsey, or plan to leave as soon as travel is allowed into their intended destination; and
- if they are treated as non-resident for Guernsey tax purposes, they will be treated as resident for tax purposes, in another country, in the year of charge.

In these circumstances, and subject in each case to the individual providing a signed declaration and documents by way of supporting evidence (such as confirmation of cancelled flights or ferries), the Revenue Service may, in the Director's absolute discretion, disregard the number of days spent in Guernsey immediately following the original intended date of departure up to and including 30 May. However, in circumstances where (for example) the individual did not leave Guernsey at the first opportunity, or did not make plans for travel, once non-essential travel was allowed, then all days in Guernsey will be taken into account, when calculating an individual's tax residence for the purposes of section 3 of the Law, for the Year of Charge 2020.

The Director reserves the right to count all days spent in Guernsey if, in her opinion, the information provided is false/misleading and the claim is being made to gain a tax advantage. Similarly, the Director may also exercise discretion to disregard days spent in Guernsey beyond 30 May 2020 in extreme cases if, in the Director's opinion, an individual's circumstances are such that continued shielding and remaining in the Bailiwick is essential on health grounds, as long as they have been advised to do so by medical professionals. Such discretion would be considered on a case by case basis.

These principles will be applied to any further, subsequent lockdowns or similar situations (for example they will also apply to the period 23 January 2021 to 22 March 2021, when Guernsey again had travel restrictions imposed).

Published: 23/09/2020

Revised: 11/05/2021

FAQs on Statement of Practice R16 (exceptional days to be discounted for individual residence)

What are “discounted days”?

These are the days that the Revenue Service can ignore when working out your residential status for tax purposes. The tax you need to pay in Guernsey depends on your residential status and is based on the number of midnights you spend in the Island. The Director may ignore days in Guernsey where there are “exceptional and compelling” reasons for doing so.

Days will not be ignored for general travel disruption (such as fog or technical issues with a plane), births, marriages, illness or death of a loved one. However, where travel is disrupted due to Foreign Office or Government advice and borders are closed, for example, this would be treated as exceptional and compelling.

As such, if you are not normally principally resident in Guernsey and can prove that your stay here was because of some such exceptional reason, the Revenue service may ignore some days in determining how long you were here for.

How do I apply to have days ignored?

You will need to explain what the circumstances are and why you feel that certain days should be ignored, in effect let us know what the “exceptional and compelling” reasons are, and the relevant dates.

Days will not be ignored for general travel disruption (such as fog or technical issues with a plane), births, marriages, illness or death of a loved one. However, where travel is disrupted due to Foreign Office or Government advice and borders are closed, for example, this would be treated as exceptional and compelling.

Before the Revenue Service agree that days can be ignored, you will need to provide evidence of the situation, for example details of the Government advice not to travel, evidence that your flights were cancelled, and you were not able to leave the Island as future flights/boats were cancelled. If appropriate, evidence that your application for an essential travel permit was denied, or your Doctor’s advice not to travel because of a global pandemic and your health meant you should be shielding. All the relevant information should be sent to the Revenue Service, who will review the information provided and make the decision as to the number of days, if any, that can be ignored.

I had to self-isolate when I arrived in Guernsey, can these days be ignored?

No. When the decision was made to come to Guernsey you knew that it would require you to go into self-isolation for the mandatory time period. These days will be counted by the Revenue Service.

If I choose to stay in Guernsey after travel restrictions are lifted – will the days I was stuck on Guernsey, because of the restrictions, still count?

Yes. Once you can leave, if you decide to stay, then all days on the Island will be counted when working out your residential status for tax purposes.

Are there any restrictions on the days that can be ignored?

Days spent in the island must be due to “exceptional and compelling” circumstances before they can be ignored for tax residence purposes. Days will not be ignored for general travel disruption (such as fog or technical issues with a plane), births, marriages, illness or death of a loved one.

Additionally, if ignoring days in Guernsey for tax residence purposes means you will be treated as non-resident here, you must be able to show that you will be tax resident in another jurisdiction. If you will not be resident elsewhere, for the relevant year, then the Revenue Service will not ignore those days spent in Guernsey.