

**M11 GUERNSEY STATES PENSION (previously known as Old Age Pension) (sections 2(1)(b), 3(1) and 27)**

**APPLIES UNTIL 31 DECEMBER 2022**

*(See also [R8](#))*

- (a) Guernsey States Pensions paid to non-residents are not chargeable to Guernsey income tax.
  
- (b) The amount of Guernsey States Pension to be assessed in the hands of an individual who is resident but not solely or principally resident in the year of charge is restricted to the same proportion of the pension for the year of charge as the proportion of the personal and other allowances to which the individual is entitled. (This applies only up to and including 2008 (or 2009 where section 51 applies)).

**Published:** 1993

**Revised:** 2011