



Relinquishment of Personal Allowance for cohabiting couples with children

If you are married or in a civil partnership and you have unused allowances you wish to transfer to your spouse, please don't complete this form but contact us at checkmycoding@gov.gg or phone us on 225700.

Name of person transferring the unused allowance
Address
Tax reference number
Name of person receiving the unused allowance
Tax reference number
Date commenced to cohabit	
Number of children	
The unused allowance to be transferred	£
<i>If you expect your income to be below the personal allowance for the year then you may transfer the unused amount to your partner now. Please be aware that if you transfer more allowances than you actually have available when your assessment is done, your partner will receive a bill (as they have received too many allowances during the year) so please be careful when deciding what allowances to transfer.</i>	
Please confirm the year the relinquishment is for:	

DECLARATION	
We confirm that we have read and understood the conditions for relinquishing all or part of the Personal Allowance that are detailed on the reverse of this form, and give consent to the issue, direct to an employer, of any Coding Notices which may be required.	
Signed	Date
Signed	Date

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

Suspend Coding Notice	<input type="checkbox"/>	Cross-reference cohabittees on DPE+EDM (<i>forward notes</i>)	<input type="checkbox"/>	Remove 'T' if applicable and send 098 letter	<input type="checkbox"/>	Initials	<input type="checkbox"/>
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Conditions for relinquishment of Personal Allowance

The following conditions must be fulfilled for a cohabiting individual to relinquish their Personal Allowance:

1. You must be **in receipt of Guernsey Family Allowance***, for one or more children, on 1st January or on the date on which Family Allowance is first claimed for the child (the earliest date is relevant).
2. You must be cohabiting (i.e. living with) another person as if you were married at the start of the calendar year.

Any relinquishment, once made for the year, cannot be withdrawn unless the conditions cease to be satisfied. For example, if you separate from your partner during the year, then the unused allowances to the date of separation will be transferred. If your partner dies, then the unused allowances for the full year will be transferred.

If you wish to relinquish all or part of your Personal Allowance, please complete the details on the form overleaf and return it to the Revenue Service. Both partners are required to sign the declaration for the relinquishment to take effect.

Please be careful when deciding what allowances you transfer. For example, if you transfer £5000 during the year as you don't think you will need them, but subsequently you only have £2000 unused allowances at the end of the year, your income will be covered by the allowances that you will receive. However your partner will receive a bill for £600 when their assessment is issued, as they would have received £3000 allowances during the year which they weren't entitled to, and it will result in them owing tax of £600 (£3000 x 20%).

You will need to ensure, when completing your personal tax return for the year, that you confirm the relinquishment of any unused allowances.

*Receipt of Family Allowance means that you have made a claim for, and the Family Allowance is being paid to you, in your name, or it would have been paid to you except for the level of your income.