

**Tax Cap Return 2022**

Name: .....

Address: .....  
.....

Tax Reference Number: .....

Please place a “✓” in the box that applies.

I confirm that for the calendar year 2022:

**A** Tax on my non-Guernsey source income (which includes Guernsey bank deposit interest and income from Guernsey exempt collective investment schemes) would, if computed in accordance with the relevant legislation, exceed £130,000 and I therefore wish to limit my liability on that income to that amount, in accordance with section 39B and the Sixth Schedule to the Income Tax (Guernsey) Law, 1975 (“the Law”).

My Guernsey source income (other than Guernsey bank deposit interest and income from Guernsey exempt collective investment schemes, which are non-resident for Guernsey income tax purposes) for the above year is £..... as per the attached schedule [enter “nil” if appropriate].

or

**B** Tax on my total worldwide income, excluding Guernsey property income and pension commutations, would, if computed in accordance with the relevant legislation, exceed £260,000 and I therefore wish to limit my liability on that income to that amount, in accordance with section 39B and the Sixth Schedule to the Law.

My Guernsey property income for the above year is £..... as per the attached schedule (enter “nil” if appropriate).

The value of commutations from my Guernsey pensions for the above year is £..... as per the details attached [enter “nil” if appropriate].

If you have income from company distributions, please refer to Statement of Practice C48 “Interaction of Company Profits and the Tax Cap/Standard Charge” and provide details on a Company Interest/Foundation form (available at <https://gov.gg/revenue-service/personal-tax-returns>).

If you are married and if the assessable worldwide income for either yourself or your spouse was below £157,404 for the calendar year 2022, please state the amount and to which of you this figure relates:

£..... (as per the attached schedule) in respect of .....

I hereby certify that to the best of my knowledge and belief all the statements made in every part of this return (including any accompanying schedules) are true and correct.

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.

Form A (03/23)

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