



## Application for Approval under the Income Tax (Guernsey) Law, 1975, as amended (“the Law”)

1. I/we hereby apply for approval under: *(delete as appropriate)*
  - (a) section 150(2) of the Law (Occupational Schemes)
  - (b) section 150(2) of the law (Schemes providing Death in Service Benefits)
  - (c) section 157A(2) of the Law (Retirement Annuity Contracts)
  - (d) section 157A(4) of the Law (Retirement Annuity Trust Schemes)
  - (e) section 154(A) of the Law (a superannuation fund to which section 40(o) applies)
  - (f) section 154(A) of the Law (a RAT/RAC to which section 40(ee) applies)
  - (g) section 154(A) of the Law (a fund, contract scheme or trust exempt under section 40)
  
2. Name of Scheme/Contract \_\_\_\_\_
  
3. Names of the Trustee,  
Administrators or Relevant Person  
(Relevant Person as defined in  
section 154A (6) of the Income Tax  
Law) \_\_\_\_\_
  
4. Name of sponsoring employer  
(if applicable) \_\_\_\_\_
  
5. Details of any associated schemes  
for employer named at 4. above \_\_\_\_\_
  
6. Address for correspondence \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
7. Date of establishment of  
Scheme/Contract/Fund \_\_\_\_\_
  
8. Anticipated approximate  
size of membership \_\_\_\_\_
  
9. Is the Scheme/Contract/Fund Licenced and Regulated  
by the Guernsey Financial Services Commission?      Yes       NO
  
10. I/we confirm that:
  - (a) a copy of the Instrument establishing the Scheme/Contract/Fund is available to the Director of the Revenue Service on request (see Note 2 on next page);
  - (b) any changes to the Scheme, Deed, Rules or Contract of a material nature will be advised to the Director within 30 days of implementation (see Note 4 below);

- (c) any changes to the Trustees or Relevant Person or the correspondence address will be notified to the Director within 30 days;
- (d) the Trustees/Administrators/Relevant Person:
  - (i) are satisfied that the Scheme, Deed, Rules or Contract satisfies all of the conditions of the legislation under which approval is sought;
  - (ii) are aware of and have read the Practice/Guidance Notes/Codes of Practice published by the Director in respect of such arrangements (see Note 5 below);
  - (iii) undertake to ensure that the Scheme, Deed, Rules or Contract is administered so as to adhere to the relevant legislation, notes, guidance or codes, or to advise the Director immediately if this ceases to be the case;
  - (iv) undertake to supply the Director with such further information as the Director may reasonably require.

## 11. **Declaration**

**I hereby declare that the information provided in this application is true and correct to the best of my knowledge and belief. I have taken professional advice in completing the application, as appropriate.**

**I am authorised to make the declaration above on behalf of the Trustees/Scheme Administrator/Relevant Person.**

**Signed** .....

**Date** .....

**Capacity in which you are making the application (if not Trustee/Scheme Administrator/Relevant Person)** .....

### **NOTES ON APPLICATION FOR APPROVAL**

1. When completed, the application should be submitted to Revenue Service at PO Box 37, St Peter Port, Guernsey, GY1 3AZ.
2. Do NOT send Scheme or Contract documentation unless requested. For Retirement Annuity Trust Schemes, the document establishing the Scheme should be submitted if the trustees are not regulated by the GFSC.
3. A letter confirming approval will be sent as soon as possible after receipt of the application, which will contain the approval reference number.
4. A change to a Scheme, Deed, Rules or Contract will be regarded as material if it affects, or may affect, continued approval. There is no specific form for advising such changes.
5. All legislation, notes and codes are available at [www.gov.gg/taxationonpensions](http://www.gov.gg/taxationonpensions)
6. The application should only be signed by a person authorised and able to provide the information and undertakings requested. This will obviously include the Trustees, Administrators or Relevant Person, but may also include a person holding a legal, actuarial or accountancy qualification.

**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.