



# STATES OF GUERNSEY INCOME TAX

TREASURY AND RESOURCES DEPARTMENT

## **COMPLIANCE & INVESTIGATION UNIT**

### **Procedural Manual on the Exchange of Information**

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## **1. Background**

The Government of Guernsey has a long-standing commitment to being a well-regulated, co-operative and transparent international finance centre. In January 2011 the International Monetary Fund (IMF) released its report on Guernsey as part of its financial stability assessment programme. The IMF concluded that Guernsey has met or exceeded the internationally accepted regulatory standards as endorsed by the G20. For example the IMF concluded that Guernsey's level of compliance with the Financial Action Task Force (FATF) recommendations exceeded that of any other jurisdiction.

Guernsey was listed on the first OECD exchange of tax information "White List" established in 2009. In 2011 and 2012, Guernsey was subject to the first two Peer Reviews of a three-phase peer review of its tax information exchange frameworks and the practical systems in place to achieve effective exchange of information. The Global Forum found Guernsey's exchange of information regime had in place all of the elements necessary for meeting the international standard on transparency and information exchange (with only minor elements needing improvement), which covered the regulatory and legal framework for transparent and information exchange and its effective implementation.

Guernsey has been fully committed to the OECD Project on Transparency and Exchange of Information for Tax Purposes for many years. Guernsey commenced negotiations on its first TIEA at the end of 2001 and gave formal commitment to the OECD process in February 2002. Guernsey concluded its first TIEA with the United States in September 2002. As of June 2016, Guernsey has EOI-R relationships with 60 TIEA partners and 13 DTA partners,

In addition, Guernsey has participated in OECD, and latterly Global Forum, meetings on an active basis. Guernsey has also provided three Assessors for the Global Forum Peer Review process. To date, Phase 1 Reviews have been undertaken on St Kitts and Nevis and Montserrat and a, together with a combined phase 1 & 2 review on Turkey and standalone phase 2 reviews on Austria, Ireland and BVI. Guernsey also provided an Assessor for the phase 2 review of Bahamas in July 2017.

Another demonstration of Guernsey's involvement in the work of the Global Forum is the proposal, made by Guernsey during the Bermuda Global Forum Meeting in June 2011, that a

separate forum for Competent Authorities should be established. This proposal was adopted by the Global Forum and the inaugural meeting of this body took place, in Madrid, in May 2012.

Guernsey has also joined in a joint statement issued on 28 November 2013 by 36 countries, and a further statement in March 2014 by 44 countries, committing to the early adoption of the CRS. On 6 May 2014, the OECD issued a Declaration signed by 48 jurisdictions welcoming the OECD Standard for Automatic Exchange of Financial Account Information. In total, 93 countries and jurisdictions have now formally committed to implementing the CRS.

Finally, in June 2017, Guernsey was a co-signatory to the OECD Multilateral Instrument. Guernsey became a BEPS Associate in June 2016, participating in the working groups that are part of the BEPS Inclusive Framework. In October 2016 Guernsey signed the multilateral competent authority agreement for country by country reporting (CbCR) and is a member of the CbCR Reporting Group.

In summary, therefore, Guernsey has not only committed to the exchange of information process but has demonstrated that commitment in the years since 2002. As an offshore financial centre, Guernsey is often, unfairly, criticised as facilitating tax evasion and tax avoidance. Guernsey values its international reputation as a financial centre in the premier league of transparency and information exchange. To defend that reputation, Guernsey often finds it appropriate to go one step beyond what may be expected of it in satisfying basic international standards.

The following are quotations from the “Handbook for Assessors and Jurisdictions”, published by the Global Forum:

*“Ultimately, the standard requires that jurisdictions exchange information with all relevant partners, meaning those partners who are interested in entering into an information exchange agreement.”*

*“Better transparency and information exchange for tax purposes are key to ensuring that corporate and individual taxpayers have no safe haven to hide their income and assets and that they pay the right amount of tax in the right place.”*

Guernsey believes that the concept of “no safe haven” referred to by the Global Forum must, ultimately, envisage a worldwide network, where every territory has a TIEA or DTA with every other territory. Accepting that there may be economic, political or social reasons why success in achieving this should be considered as aspirational, rather than wholly practical, nevertheless, and for the above reasons, and in order to give substance to Guernsey’s commitment to the process, and to ensure that it safeguards its international reputation, Guernsey has the overall policy of actively negotiating TIEAs with as many “relevant” jurisdictions, as defined in the Handbook, as possible, taking into account available resources.

Because, in the early years of the OECD process, Guernsey received relatively few requests from OECD Member Countries to negotiate TIEAs, Guernsey took the decision to actively approach all OECD, EU and G20 Member Countries, with which it was not already negotiating, in order to request that negotiations commence.

Guernsey’s strategic approach means that it has never prioritised the negotiation of a TIEA or a DTA with a country of no, or little, economic significance over a TIEA or a DTA with a country with which it has substantial relevant economic ties.

Within the Guernsey Income Tax Office (“ITO”) all TIEA requests received are dealt with in the International Cooperation Unit (“ICU”). Although an intangible Compliance & Investigation Unit has existed within ITO for over twenty years, it consisted of a number of Tax Inspectors and Tax Officers carrying out the work in addition to their other duties. The Compliance and International Unit was set up as a dedicated unit in June 2009, responsible for both domestic and international compliance matters. In July 2017, to better respond to the increased scope and demands from EOI, CIU was divided in to separate domestic and international units, the Compliance and Investigation Unit (CIU) remaining dedicated to domestic work and the International Cooperation Unit (ICU) exclusively handling international EOI work. ICU now consists of 5 members of staff.

The creation of ICU has enabled a more dedicated approach to the domestic compliance and investigation aspect of ITO's work. ICU have, however, also been given responsibility for dealing with all practical aspects of the exchange of information under Guernsey's domestic legislation and its various international agreements (including TIEAs, DTAs., Inter Governmental Agreements with both the United States and the United Kingdom, the Multilateral Competent Authority Agreement incorporating the Common Reporting Standard, and the Base Erosion and Profit Shifting (BEPS) project. From the domestic perspective, the provisions of The Disclosure (Bailiwick of Guernsey) Law, 2007 (which enables the exchange of information between ITO and Law Enforcement) leads to members of staff within ICU having frequent interaction with Law Enforcement in both receiving intelligence and providing information (in respect of domestic cases) from the Director's records to assist their criminal investigations. From an international perspective the members of staff within ICU interact with their counterparts in other jurisdictions regarding requests for exchange of information, they also provide assistance to the Deputy Director (Compliance & International) and the Director, with the negotiation of TIEAs, DTAs, etc and took part in the inaugural Competent Authority meeting, which was suggested by Guernsey in the Global Forum meeting held in Bermuda in June 2011.

## **2. Ability for the Director to require persons to produce documents and furnish information**

For many years, up to 2005, section 68 of the Income Tax (Guernsey) Law 1975, as amended ("the Law") was the principal power available to the Director, to enable him to access information in order to counter tax evasion and avoidance. As this did not extend to third parties, however, it proved insufficient in ensuring that all income subject to taxation was properly charged. In addition, the penalty that can be charged under the Income Tax Law by the Director for failure to provide information requested under section 68 is a maximum of a £300 initial penalty plus up to £50 for each day that the failure to provide the information continues. Whilst, to most people, that would be a significant amount (as it amounts to more than £18,000 per annum) if someone was not providing information because they had not disclosed all of their income on their returns, and if the sums involved were large enough, they may decide to pay the penalties rather than provide the information. (The Director has seen cases where, for whatever reason, people simply decide that they will not complete income tax returns, or provide information to support any returns they have made, even

though they are suffering penalties of up to £50 per day, where evasion or avoidance of tax is unlikely to be the reason behind the failure to provide the information). A failure to keep accounting records and underlying documents is an offence under The Income Tax (Keeping of Records etc) Regulations (as amended). Where a person fails to make, maintain, keep or retain accounting records and underlying documentation and the Director is of the opinion that failing is likely to prejudice his performance under the ITL, the Director may impose a penalty not exceeding £2,500.

With effect from 1 January 2006, sections 75A-75Q of the Income Tax Law came into effect.

Section 75A of the Law provides the Director with additional power to obtain information from a taxpayer about his own affairs.

Although, as set out above, there were already in existence some powers to obtain information from third parties, it can be seen that they were very specific and quite limited. As a consequence, section 75B of the Law provided a general power to the Director to obtain information from third parties. He may do this, for example, where someone has denied having received bank interest, or having carried out work for someone, and the Director uses these powers to require the bank/customer concerned to provide details of any interest/payments made, along with copies of any supporting documentation.

Section 75C extends the powers that the Director has under sections 75A and 75B to cover requests received from other countries under international agreements.

Under section 75A, the Director can ask a person to:

- deliver documents that are in his possession or power which, in the Director's opinion, contain, or may contain, information relevant to any liability to tax to which that person is or may be subject, or the amount of any such liability (such as bank statements, invoices, contracts, leases, diaries, etc);

- furnish him with information, as the Director may require, as being relevant to, or to the amount of, any such liability (e.g. explanations of how amounts shown on tax returns have been calculated); and
- provide evidence of his residence in Guernsey or elsewhere which the Director requires (e.g. the days he has spent in Guernsey during a year).

The Income Tax Law does provide that the person must be given a reasonable opportunity to deliver the documents, or to furnish the information or evidence, before a formal request is made under section 75A. There is, however, a caveat to this in that if the Director believes that to do so would prejudice any enquiry or the performance of the Director's statutory functions, he may issue a request under section 75A without making an informal approach first. This is most likely to be done, in practice, in the more serious cases of suspected evasion.

Under section 75B, the Director can ask third parties to provide documents that are in their possession or power, and to furnish information, in connection with another person's tax liability. For example, a builder's yard may be asked to provide details of transactions carried out with a named customer, or a trust company may be asked to provide details of payments made to a beneficiary.

The Income Tax Law requires that the Director will make an informal approach first, although the same caveat applies that he does not have to do so if he thinks an informal approach would prejudice the enquiry or the performance of the Director's statutory functions. This "informal approach" procedure is no longer required (but may be used where it is felt appropriate) where the Guernsey person is an entity regulated by the Guernsey Financial Services Commission, in accordance with sections 8 to 11 of the Income Tax (Guernsey) (Amendment) (No. 2) Ordinance, 2012, but for all other persons it continues to be applicable.

The legislation provides, in section 75M, that Notices under sections 75A and 75B (and also under 75D, 75E, 75F and 75I – see later) have to be complied with, notwithstanding an obligation to confidentiality or, indeed, any other restriction on the disclosure of information



provided by statute (such as data protection legislation), contract (for example, a “secrecy” or non-disclosure clause), or in any other case, and that any obligation or restriction is not treated as contravened by disclosing information made under those sections.

In addition, if someone has a lien (which broadly means a claim in the nature of a proprietary right) to a document then production of that document under a formal request, under the sections referred to above, is treated as not prejudicing his lien.

If the Director thinks the person, to whom he intends to send a Notice, will not fully comply with the Notice or will provide information or documents that are false, misleading, etc then in those circumstances, or if issuing a Notice may seriously prejudice the performance of the Director’s statutory functions, he may ask the Royal Court to issue an Order in place of the Director (sections 75E and 75F).

A person who fails to provide information under a Notice issued by the Royal Court is treated as if he had committed contempt of court.

Before the Director sought an Order from the Royal Court, the person to whom it was intended to be sent would be advised and could appear and be heard at the hearing of the application again unless the Royal Court was satisfied that this may significantly prejudice the enquiry to which the Order would relate or the performance by the Director of his statutory functions. If the person is given notice of the Royal Court application, however, he then commits an offence if he conceals, destroys, alters or disposes of any documents to which the application relates, or discloses to any other person information or any other matter likely to prejudice the enquiry to which the Order relates, or the performance by the Director of his statutory functions. However, these restrictions can be waived by agreement of the Royal Court or with the written permission of the Director. The restrictions would also be waived if application for the Order is dismissed or abandoned or (if the application is granted) after it has been complied with.

A professional legal adviser is also exempt from the restrictions in certain specified circumstances.

Under section 75I, the Director can ask the Bailiff to issue a search warrant instead of making an Order.

Clearly this section of the Income Tax Law exists solely to deal with the most serious matters and is likely to be used only in rare and exceptional situations.

The conditions for making a request are the same as for asking the Royal Court to issue an Order but the legislation also specifies:

- which type of premises the warrant may relate to;
- who or what may be searched and what can be seized and taken away;
- the powers available to those who exercise the warrant and the conditions under which they must do so.

A person who, without reasonable excuse, obstructs a person exercising a warrant, or fails to comply with any requirements of the warrant, is guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding one year, to a fine not exceeding twice level 5 on the uniform scale (which at the time of issue of this procedural manual equated to £20,000) or to both imprisonment and a fine.

In any request received for the exchange of information under a TIEA or DTA where the requesting Party asks for the provisions of sections 75E (Court Order – Taxpayer), 75F (Court Order – Third Party) or 75I (Search Warrant) to be applied the case should be discussed with the Deputy Directors/Director at the earliest opportunity.

### **3. Guernsey Competent Authority**

Competent Authorities for the purpose of an “approved international agreement” (under section 75C of the Income Tax (Guernsey) Law, 2975 as amended are the Director of Income Tax and Deputy Director (Compliance & International) and Deputy Director (Technical & Operations)

In accordance with section 4(1)(b) of the Public Functions (Transfer and Performance) (Bailiwick of Guernsey, Law 1991, the Compliance and International Manager and the Inspector- Exchange of Information are appointed as delegated Competent Authority for the purposes of Guernsey's international agreements and for exercising the powers under Part VIA of the Law, for the purpose of requiring persons to provide information under section 75C of the Law and also for domestic purposes under sections 75A, 75B and 75D of the Law.

Any reference in this manual to the Competent Authority is to include the delegated Competent Authorities.

A list of current Competent Authorities can be found at [www.gov.gg/tiea](http://www.gov.gg/tiea)

#### **4. Confidentiality**

All information provided to the Director, for Guernsey tax purposes, is covered by the Oath of Secrecy ([Appendix 1](#)) that everyone employed in the Income Tax Office, and everyone who has anything to do with tax matters (such as Members of the Guernsey Tax Tribunal), has to take, under the Income Tax Law.

In accordance with section 206 of the Law a person violating their oath is guilty of an offence and liable, on conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding level 4 on the uniform scale (which at the time of publishing this procedural manual amounted to £5,000).

All members of staff within the Income Tax Office are made aware that the Oath of Secrecy continues after the cessation of their employment at the Income Tax Office, in respect of information known at the point of cessation.

In addition, the use and disclosure of information by the Income Tax Office is governed by Guernsey's Data Protection Law. The Director has issued a Code of Practice on Data Protection, which can be accessed via the following link:

<https://www.gov.gg/CHttpHandler.ashx?id=2502&p=0>

Where information is provided to another country under an “International Agreement”, such as a TIEA or a DTA, the use of that information is strictly governed under the confidentiality clause of the relevant agreement.

#### EXAMPLE 1

The Guernsey/USA TIEA provides for this as follows:

- All information provided and received by either party has to be kept confidential.
- Information received by either party may not be used for any purpose other than for the tax purposes stated in the TIEA, without prior express written consent from the other party.
- Information provided can be disclosed only to persons or authorities (including judicial, administrative and Congressional oversight authorities) officially concerned with the tax purposes specified in the TIEA (and used by such persons or authorities only for those purposes, including the determination of any appeal). Information may be disclosed in public court proceedings or in judicial proceedings in the course of the above.
- Information provided may not be disclosed to any third party, including an agency or employee of any other government.

#### EXAMPLE 2

The Guernsey/Hong Kong DTA provides for this as follows:

- Any information received shall be treated as secret in the same manner as information obtained under domestic laws.
- Information shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to the taxes referred to in the agreement.
- The information should only be used for purposes shown above.

- The information may be disclosed in public court proceedings or in judicial decisions.
- Information shall not be disclosed to any third jurisdiction for any purpose.

In respect of information concerning the exchange of information, strict control of all information concerning requests, the review of the request, the collection and collation of the requested information and the transport of the information is maintained throughout each stage of the process.

All TIEA and DTA request files are within the custody of ICU, which is situated in an area of the Income Tax Office that has restricted access to members of Income Tax staff only, via Cotag card readers. An audit report of all Cotag entries is maintained and may be reviewed at any time. When a member of staff leaves the employment of the Income Tax Office their computer and Cotag access must be terminated immediately.

All TIEA and DTA requests, together with any information retained relating to automatic exchange of information, when not being reviewed, is retained within locked filing cabinets, situated in ICU. When members of ICU are not able to monitor these cabinets, the keys for these cabinets are locked in a combination safe which is securely held in ICU. The combination for this safe is changed on a regular basis by either the Compliance and International Manager or the Inspector – Exchange of Information, with the combination for this safe only being made known to authorised members of ICU and the Director/Deputy Directors.

The movement of the TIEA/DTA files is carried out by the members of staff within ICU (and are not placed in the office-wide filing system), with the file movements being restricted to between ICU and the Director/Deputy Directors.

All electronic data files containing EOI data has restricted access to only staff within ICU and if a member of staff permanently moves out of ICU their computer access must be terminated immediately.

New appointees (including promotees) in ICU must be subjected to a Police background check. The Deputy Director (Compliance & International) will ensure all relevant staff within ICU undergo Police checks.

When exchanging information with the TIEA/DTA partner country all documents being exchanged are stamped with the relevant “confidentiality” stamp (there is a different stamp depending on whether the information being exchanged is under a TIEA or DTA).

When using electronic means to communicate with a TIEA/DTA partner it is essential that you adhere to the protocol that all outbound messages are either encrypted (using Egress Switch) or the content is anonymised (see Section 8 below for further details).

In accordance with the provisions of section 9 of The Disclosure (Bailiwick of Guernsey) Law, 2007 the Director may disclose information to Law Enforcement or a Financial Regulator if the Director considered that such a disclosure would facilitate an investigation of wider criminality or in the event of Law Enforcement/the Financial Regulator making a request for information, which the Director had received from a TIEA/DTA Partner, for the purposes of investigating a criminal matter.

In no circumstances would the information be disclosed to Law Enforcement or a Financial Regulator without first obtaining the permission from the relevant TIEA/DTA Partner permitting the onward disclosure.

Members of staff within ICU are not permitted, under The Disclosure (Bailiwick of Guernsey) Law, 2007 to make a disclosure. Such disclosures can only be made by the Director (or a Deputy Director), thus ensuring strict control of any onward disclosure is maintained.

All confidential data held in paper form remains stored in the locked cabinets situated in ICU. These paper files are subject to a 6 year retention period (to reasonably ensure that any Court or other proceedings in the requesting Party will have been fully completed). At the expiry of the 6 year retention period all paper files are destroyed via the in-house confidential shredding procedure.

Confidential electronic data (access to which is restricted to only members of staff within ICU) is also retained for a period of 6 years, following which it is permanently deleted from the computer system.

The destruction and/or deletion of all files must be conducted in the presence of two ICU officers and a signed record of that destruction/deletion must be retained.

The Compliance and International Manager is responsible for ensuring all confidential paper and electronic data is destroyed or permanently deleted following the relevant expiry dates and that the appropriate records regarding these processes are retained.

## **INWARD REQUESTS**

### **5. Dealing with an inward request for the exchange of information**

- 5.1. All requests for the exchange of information are initially received by the Director or Deputy Directors (as requests must be addressed to the Director/Deputy Directors as Competent Authority). The request will then be handed to the Compliance & International Manager for allocation within ICU.
- 5.2. All TIEA/DTA request files are retained within ICU, when not being actively worked they are stored in a locked filing cabinet within ICU.
- 5.3. For each request a new file should be created using the reference S&C.2(L) followed by relevant TIEA/DTA file number for that country and the next sequential subfolder number for that country. The list of TIEA/DTA folders is contained in the following document [REDACTED] Use the manila folders for TIEA/DTA files (located in the stock cupboard in the Compliance & Investigation Unit's room). It is also necessary to ensure a Request Review Label (stock retained in the ICU stationery cupboard) is placed on the front cover of the TIEA/DTA file).
- 5.4. The TIEA/DTA request must be logged in the Excel spreadsheet, which is located at [REDACTED] all of the relevant fields should be completed for each new request and updated as the request proceeds.

- 5.5. On receipt of a request from a TIEA/DTA partner country initially check the TIEA/DTA is in force, take particular care where there are different dates for the date of entry into force for civil or criminal cases (it is also necessary to ensure the officer distinguishes between the date of signature of the agreement and the date of entry into force, as it is the latter date which results in the provisions of the agreement becoming effective).
- 5.6. The receipt of the request should be acknowledged as soon as possible, **but within 5 working days, of the date of receipt**. (In a case where the TIEA/DTA is not yet in force you should address this point in the acknowledgement letter). Letters of acknowledgment, where no information is being exchanged may be signed by a member of staff within ICU. An example of an acknowledgement letter is enclosed ([Appendix 2](#)). **Members of staff within ICU are only permitted to sign letters where purely administrative issues are being addressed. In all cases where information is being exchanged or any perceived deficiencies are being addressed the letter should be signed by the Competent Authority or one of the Delegated Competent Authorities.**
- 5.7. Review the content of the TIEA/DTA request as soon as possible after the date of receipt (**all TIEA/DTA requests are to be considered a priority**), the initial review should be carried out within **30 working days of the date of receipt**.
- 5.8. When carrying out the review of the TIEA/DTA request the TIEA/DTA request review checklist must be used, which is located [REDACTED] ([Appendices 3 and 4](#)), in conjunction with a copy of the relevant TIEA/DTA. Copies of each TIEA/DTA Guernsey has signed can be found on the Income Tax website via the following links:
- <https://www.gov.gg/tiea>
  - <https://www.gov.gg/dta>
- 5.9. Separate TIEA/DTA request templates (which can be accessed from our website) have been developed to assist our TIEA/DTA partners. All TIEA/DTA partners are invited to use the relevant template as it has been proven to assist both in compiling the request,



by the requesting Party, and then the subsequent review and exchange of information by the requested Party. It is important to note that the completion of the request templates is not mandatory and requests made not using the template will be processed in the usual way (continuing to use the request review template). Copies of the TIEA/DTA request templates are enclosed ([Appendices 5 and 6](#)).

- 5.10. As permitted by the Update to Article 26, TIEA/DTA requests may be made in related to groups of several tax payers (whether identified by name or otherwise) “group requests” as well as individual taxpayer(s). When reviewing TIEA/DTA requests it is important to bear in mind that a request may not include full identification details of the taxpayer, or individual identification of taxpayers within a group, but may continue to be in conformity with the international agreement, for example, when taking into account the commentary to Article 5(5) of the OECD Model TIEA and other relevant OECD publications. In any cases of doubt the issue should be discussed with the Competent Authority at the earliest opportunity (and within the initial 30 day review period).
- 5.11. During the review the request should also be reviewed to ascertain whether it would be appropriate for an application to be made to a Member of the Guernsey Tax Tribunal to omit the name of the taxpayer whose affairs are under enquiry by the overseas jurisdiction, in accordance with section 75CB(2) (see section 6.5).
- 5.12. Regardless as to whether there are any time limits included in the particular TIEA/DTA (or MOU, Protocol, etc), if the request is considered to be deficient or requires clarification a letter should be sent to the competent authority of the requesting Party **within 60 days of the date of receipt of the request**, such letters should be signed by the Competent Authority. This letter should:
  - 5.12.1. Address the reason(s) why the request is considered to be deficient and/or list each of the matters which require clarification (it is best practice to number each paragraph detailing an issue – for ease of reference).
  - 5.12.2. This letter should clearly explain what the issue is and, if appropriate, provide the requesting Party with a possible solution.

- 5.12.3. If you have sought legal advice and a definitive reply has not, at that date, been received then you should highlight the matter, explain that you are awaiting legal advice and will revert to the requesting Party, with a definitive response, at the earliest opportunity. **Should it be necessary to write to the requesting Party on this basis, you should ensure further contact is made with St James Chambers explaining the position and asking for their prompt reply setting out the date by which the Guernsey Competent Authority must provide a definitive response (as to the reason the request is considered deficient) to the Competent Authority of the requesting Party (being the time limit of 60 days by which time the requesting Party should be notified of the reason(s) for the delay in exchanging the requested information – based on the OECD standard).**
- 5.12.4. If a deficient request includes a request for information which is publicly available (such as legal ownership of Guernsey companies – obtained from the Guernsey Company Registry website), then such information may be exchanged with the requesting Party (as this is seen as best practice).
- 5.12.5. If a request requires clarification, but also includes information concerning, for example, general information relating to the Guernsey Income Tax treatment of the subject of the request or publically available information ( i.e. registry documents) then the letter requesting clarification should, where possible, also include this requested information (so as to assist the investigator in the requesting Party as soon as possible), It is important to bear in mind that if the request may be deficient then it would not be appropriate to exchange any specific information relating to the taxpayer until the issues of potential deficiency are resolved (as without a valid request there would be no legal gateway for the Director to exchange such information), however, if in the whole the request appears to be in conformity, however, there are some matters which require clarification before a formal Notice may be issued to the 3<sup>rd</sup> party situated in Guernsey then generic information regarding the Guernsey Income Tax treatment of the subject can be exchanged in the letter seeking clarification.

- 5.12.6. When issuing such letters it is necessary to send a meeting request (using MS Outlook) to all of the other Officers in ICU detailing:
- 5.12.6.1. The unique reference number for the case.
  - 5.12.6.2. The name of the subject of the request (or other identifying information if the name is unknown).
  - 5.12.6.3. The date by which a reply to the letter should be provided (6 weeks).
- 5.13. If no response is received to a clarification letter after 6 weeks, then a reminder letter shall be sent. After a further six weeks has passed, with no response, a final reminder letter is sent, notifying the requesting party that if no further correspondence is received within a six weeks period, the request will be considered withdrawn.
- 5.14. If the request includes a request for consideration of the Director making an application to the Royal Court for a court order, in accordance with sections 75E to 75H inclusive of the Law then the request should detail the precise reason(s) why the case is considered so serious and why the requesting Party consider the normal administrative Notice (in accordance with sections 75A or 75B) would not be effective or may prejudice their enquiry. The same requirement will exist where the requesting Party seeks consideration for the Director to make an application to the Royal Court for a warrant to search any premises and to seize material considered to be relevant to the requesting Party's request. **In all such cases the matter should be discussed with the Deputy Directors/Director within the initial 30 day review period detailed in paragraph 4.7 above (or sooner if the request specifies an immediate requirement to secure the documents/information).**
- 5.15. When the review of the request has been completed, the certificate on the last page of the review template should be completed by the Officer who has been allocated the case. The request file should then be handed to the Competent Authority for their approval (or otherwise) of the Officer's conclusions.
- 5.16. It is best practice when submitting the file to the Competent Authority to also include any letters which they are requested to review and sign, these may be:

- 5.16.1. The proposed response to the requesting party (see section 8 below), which will enclose the bundle of documents (this is likely only to be relevant if the request related to documents/information which were publicly available or already in the Director's possession); or
  - 5.16.2. A letter to the requesting Party seeking to address the aspects of the request that require clarification; or
  - 5.16.3. The proposed informal letter/formal Notice to the Guernsey person, requiring the production of documents and /or the furnishing of information.
- 5.17. Once the Competent Authority have carried out their review of the request you should promptly commence to take the appropriate action, as directed by the Competent Authority (also being mindful of the time limits detailed in this procedural manual).
- 5.18. If it is not possible to provide the requesting Party with all of the requested information within a period of 90 days from the date of the TIEA/DTA request being considered "complete", it will be necessary to send a letter to the requesting Party (as soon as possible after the 90 day period has elapsed) explaining the position, including the reason(s) why it has not been possible to provide all of the requested information within the 90 day timescale and providing an estimate of when the Competent Authority anticipates being in a position to do so. These updates are considered administrative (notwithstanding the circumstances in 5.19) and may be signed off by the ICU officer. Thereafter, regular updates should be made every 90 days.
- 5.19. When providing an update, the Officer shall check whether there is any information that may be sent to partially fulfil the request (i.e. company registry information). If information is available to transmit then the update may be incorporated into a transmittal letter (see section 9), and consequently should be prepared by the Office for the Competent Authority's signature.

## **6. Requesting Information from Third Parties**

- 6.1. When dealing with the majority of the TIEA/DTA requests it will be necessary for the Competent Authority to obtain the requested information from third parties, such as Banks, Trust Companies, Corporate Service Providers, etc. This requires the use of the Director's information gathering powers, contained in section 75A to 75Q of the Law.
- 6.2. As part of the review of the request (see section 5 above), in order for the request to have been in conformity with the international agreement, it would have been necessary for the requesting Party to provide all of the information they hold concerning the identity of the "Guernsey person" (who was considered to be in possession of or able to obtain the information).
- 6.3. In a number of cases the exact identity of the Guernsey person has not been completely clear. This is not immediately a ground for declining the request. Attempts should be made to establish the correct identity using public record information, records already in the Director's possession and, in cases where the possible identity has been established, use of the Director's powers in accordance with section 75D of the Law (to establish that persons connection with the subject of the request).
- 6.4. When carrying out the review the officer should consider, broadly, whether it would be possible for a third party in Guernsey, being asked to provide information, to supply the information required without knowing the name of the person whose tax affairs are under enquiry.
  - 6.4.1. For example, an overseas jurisdiction may be investigating the affairs of Mr A. They become aware that Mr A has had transactions with a Guernsey company – Company B – and the extent of those transactions leads them to conclude that Mr A may have a beneficial interest in Company B which he has not disclosed. To pursue their investigation they request sight of the bank statements for Company B.
  - 6.4.2. Clearly, a section 75B notice could be issued to the Guernsey bank, requesting copies of the statements for the account held in the name of Company B, and the

bank concerned should be able to provide those statements without the necessity of them knowing the identity of Mr A. In those circumstances, an application to a Member of the Guernsey Tax Tribunal, under section 75CB, would be appropriate.

6.5. Once it is established that an application under section 75CB is appropriate, the procedure to be followed is:

6.5.1. A, short, summary of the reasons why it is considered appropriate to omit the name of the taxpayer from a section 75B notice should be prepared and submitted to the Competent Authority, within the 60 day review period.

6.5.2. If the Competent Authority agrees that an application under section 75CB should be made, he will instruct that a template application summary for a hearing under section 75CB be prepared (within the following 5 working days) in the format contained in Appendix 7.

6.5.3. Once the officer has prepared the template, it should be submitted to the Competent Authority for his approval. The Competent Authority should ensure this review is completed within 60 days of receipt of the request.

6.5.4. Once the template has been approved, the Competent Authority will contact the Clerk to the Guernsey Tax Tribunal (“the Clerk”), requesting that a hearing be arranged as soon as possible. The Clerk to the Tribunal is aware that, at all stages, requests for international assistance are treated as urgent and he will try and arrange a hearing as soon as possible to ensure that the procedures under section 75CB do not unduly delay the effective exchange of information.

6.5.5. The template application summary (and any supporting link diagram) will not, under any circumstances, be sent to the Clerk in advance of the hearing.

6.5.6. At the hearing, the Competent Authority will present the appointed Member of the Tax Tribunal and the Clerk with a copy of the template application (and any supporting link diagram) and will explain, briefly, the background to the request,

providing sufficient information to enable the Member of the Tax Tribunal to adequately discharge his function under section 75CB.

- 6.5.7. If the Member of the Guernsey Tax Tribunal concludes that it would be appropriate for the name of the taxpayer to be omitted from the section 75B notice, in relation to the request, he will complete the document included at Appendix 8. If the application is rejected, the Member of the Tax Tribunal will complete the document at Appendix 9.
- 6.5.8. As no appeal is possible against the decision of the Member of the Guernsey Tax Tribunal in relation to an application under section 75CB, the section 75B notice, in relation to the request, must be prepared in accordance with the decision that has been given, even if that decision is to deny the Director's application to exclude the name of the taxpayer from the notice.
- 6.5.9. No correspondence, including informal approaches (Appendix 10) should be sent to a Guernsey Person prior to a decision from the Member of the Guernsey Tax Tribunal.
- 6.6. If applicable, the appropriate wording should be used in the informal approach letters and/or section 75B letter, as included in Appendices 10-12, inclusive.
- 6.7. During the review of the request (following the TIEA/DTA request review template) you would have also established whether the requesting Party has detailed a requirement for the Competent Authority to use the "no tipping off" provisions contained in section 75B(4) of the Law, so long as the requesting Party is able to satisfy the following conditions:
  - there is a similar "no tipping-off" provision in the domestic tax legislation of the other territory (the Competent Authority will consider that there is a "no tipping-off" provision if the other territory is not required to name the person who is the subject of the request when making a similar request for information in their own jurisdiction), and

- that territory confirms that it would exercise that power if it received a request for information from Guernsey, in similar circumstances, and
- the other territory has specifically asked for the “no tipping-off” direction to be made, and
- the other territory has confirmed that disclosure would seriously prejudice the assessment or collection of tax in the other territory.

6.8. Where the “no tipping-off” provision has not been invoked the officer may decide that the initial contact between ITO and the person from whom the information is required, is to phone/meet the person to explain that the Competent Authority has received a request, under an international agreement, as a result of which the Director requires information from that person. During such a telephone conversation/meeting you should:

6.8.1. Provide a summary of the process the Competent Authority will follow, in accordance with section 75B of the Law.

6.8.2. Discuss the outline of the information/documentation being requested, or if the person prefers explain that you will send the detail in the “informal approach” letter, a copy of the template letter which must be used is enclosed (**Appendix 10**).

6.8.3. If applicable, explain that the “informal approach” letter will detail the basis on which the request is being made; provide details of the actual information/documentation being requested.

6.8.4. Explain that the “informal approach” letter will enable the person to review the information being requested and, if they have any concerns they can discuss their concerns prior to the formal Notice being issued.

6.8.5. Explain that the Competent Authority will require a response from the person, within 7 days (or if considered necessary, 14 days) of the date of the “informal



approach” letter, but ensure you clarify that the response is not requiring the production of the information/documents, the response is merely to confirm whether the person is able to provide the information voluntarily or whether they will require a formal Notice.

**6.8.6. This “informal approach” procedure is no longer required (but may be used where it is felt appropriate) where the Guernsey person is an entity regulated by the Guernsey Financial Services Commission, in accordance with sections 8 to 11 of the Income Tax (Guernsey) (Amendment) (No. 2) Ordinance, 2012, but for all other persons it continues to be applicable.**

6.9. Previously where the “no tipping-off” provision was being invoked it would be necessary for the first contact with the person, who was considered to be in possession of or able to obtain the requested documents/information, to be the formal Notice as it was only in a formal Notice that the Director could invoke this provision. With effect of the entry into force of sections 8 to 11 of the Income Tax (Guernsey) (Amendment) (No. 2) Ordinance, 2012 the “informal approach” letter can now be sent (where applicable), with the requirement that the person **not** notify the taxpayer (who is the subject of the request for the information/documents).

6.10. If the officer decides that the initial approach will be via a telephone conversation/meeting, then following such a telephone conversation/meeting the “informal approach” letter should be issued to the person (or it can be handed to the relevant person during the course of the meeting). In accordance with the legal advice the Director has received, where the person from whom the information is required is a company, which is present in the Bailiwick of Guernsey) the letter should be addressed to the company. The letter should **not** be addressed to a named individual or “the Manager”, “the Director”, etc. The legal entity is the person to whom the informal letter (and any subsequent formal Notice) should be addressed – this also applies if the no tipping-off provisions are being invoked.

6.11. The only circumstances where you would address the “informal approach” letter (and subsequent Notice), being issued to a company, to someone other than the name of

the company is where the company does have a tangible presence in the Bailiwick (for example, through an office, shop, etc) but the company (being the legal person) is not registered in the Bailiwick. In such circumstances it will be necessary to determine the relevant officer of the company (who will be responsible for complying with the Notice) and addressing the letter and any subsequent Notice to that Officer (for the avoidance of doubt, such letters should be addressed using the relevant officer's title, not name (for example, the Manager, the Director, etc).

6.12. Once the “informal approach” letter process has been completed:

6.12.1. If the person has confirmed they will provide the information/documents voluntarily, they should be asked how long they require in order providing the requested information/documents, **up to the normal maximum period of 30 days**, from the date the person notified the Competent Authority of their intention to provide the information/documents voluntarily. **In exceptional circumstances the 30 day deadline may be increased where the person has provided credible grounds as to the reason(s) why they require more time to collate the information (but only with the agreement of the Competent Authority).**

6.12.2. If the person has confirmed that they require a formal Notice then the Notice should be prepared within 3 working days of the date of the notification.

6.13. When detailing the information/documents the person is required to produce, it is simply a case of either copying the text (as far as possible) from the request itself or, in a case where there has been a need to clarify the precise wording of this part of the request (with the requesting Party) then that agreed text should be inserted. It is also necessary to clearly set out the timeframe within which the Competent Authority requires the requested information/documents.

6.14. If the no tipping-off provision is being invoked then it is necessary to ensure this instruction is included in the formal Notice (Appendix 12).

- 6.15. It is always necessary to detail that failing to comply with the request is a criminal offence.
- 6.16. “Informal approach” letters are sent via the postal system (or may be delivered by hand if considered appropriate). A copy of the “informal approach” letter can also be sent (with a separate covering letter) to the person with whom the initial contact was made (in the case of a company), explaining that the enclosed document is a copy of the letter issued to the company. It is also possible to issue such letters as a PDF attached to an e-mail (for the sake of expediency). In all cases where e-mails are sent detailing the names of taxpayers it would be necessary to encrypt the e-mail and attachment using the Egress Switch software – with the original continuing to be sent in the post.
- 6.17. Any subsequent formal Notice must be sent via **Recorded Delivery** or if the Notice is delivered by hand the recipient must be required to sign for its receipt (an example of the document used is enclosed – Appendix 13).
- 6.18. At each stage, where an “informal approach” letter or Formal Notice is issued, it is necessary to update the Information Statistics spreadsheet [REDACTED] logging the action and the due date of response.
- 6.19. It is also then necessary to send a meeting request on MS Outlook to each member of staff within ICU. The meeting date being the date the response is due. In the notes of the meeting request you should detail:
- 6.19.1. The TIEA/DTA file reference number.
  - 6.19.2. The name (or if no name, other identifying information) of the subject of that particular request.
  - 6.19.3. To whom the letter/Notice has been issued.

This ensures that compliance with the deadlines can be monitored by all members of staff within ICU, regardless of staff absence, as this “meeting” with the relevant reminder will be sent to each Officer’s MS Outlook calendar.

- 6.20. **In any case where it has not been possible to obtain all of the requested information within the 90 day period, from the date that the TIEA/DTA request was considered to be complete (see paragraph 5.17 above), it will be necessary to carry out continual liaison between the Officer and the Guernsey Person to ensure the information is obtained as quickly as possible.**

## **7. Potential Appeals and Judicial Reviews**

- 7.1. In the event that an officer is notified of, or becomes aware of a possible intention of the recipient of a Notice issued under s75A or s.75B of the Tax, to apply to the Bailiff to lodge an Appeal under the provisions of s.75K in relation to a case, the Deputy Director (Compliance and International) (“DDCI”) must be immediately informed of the possibility. Likewise the DDCI must be informed immediately if any person advises of their intention to bring judicial review proceedings in relation to a case.
- 7.2. Upon becoming aware of the possibility of either of the above proceedings, the DDCI shall liaise with the Law Officers. Concurrently, the DDCI shall send a copy of the potential grounds (or application) of the appeal or judicial review, as applicable, to the Requesting Party and consult with them as to whether they consider that the appeal/judicial review has any merit, and address costs, where necessary.
- 7.3. In the event the Requesting Party inform the DDCI that they consider there may be merit in the appeal, they will be invited to withdraw the EOI request and, where appropriate, submit a revised request. If the Requesting Party advise that they are satisfied that there were no such reasonable grounds and they wish to dispute the Appeal and contest the appeal application, the DDCI will proceed to rebut the appeal and produce any affidavits necessary to support the position as put forward by the Requesting Party.
- 7.4. Whenever information from the appeal is received by the Competent Authority, the Competent Authority will provide this information to the Requesting Party without delay in order to take any instructions necessary and consult with them during every step of the relevant proceedings.

## 8. Collecting/receiving documents/information from third parties

- 8.1. Where information is being provided by third parties the decision whether the requested records will be collected from the third party or whether they will arrange for their delivery to ITO is left up to the third party. If the third party would prefer members of ICU to attend their premises in order to take possession of the records this will always be accepted.
- 8.2. When attending the premises of a third party it is considered best practice for two members of staff from ICU to attend. In preparation for such a meeting the following factors should be taken into account:
- 8.3. It is best practice to take with you:
- A calculator.
  - Notepad and pen.
  - A copy of the formal Notice which was issued to the person.
  - A copy of part VIA (sections 75A –Q Information powers) of the Law.
  - A copy of “A Guide To Income Tax Information Powers – what they are and when and how they will be used” (purely for reference).
  - If the request for information is as a result of a request made under a TIEA/DTA take a copy of the relevant Agreement with you.
  - A suitable briefcase to transport the documents from the 3rd Party’s office to ITO (if you believe the documents are to be loose leaf in an envelope, obviously this would not apply where you are aware the documents are held in a number of boxes).
- 8.4. The purpose of the meeting will be to take possession of the records which the person is providing in compliance with an “informal approach” letter or formal Notice, you may also be present to witness the signing of any certification of the said documents - **it is important that you appreciate that you are not there to sign a copy of the certification as a witness.** If a sworn affidavit is required [this would have been detailed in the “informal approach” letter or formal Notice issued by the Director] it would need to be witnessed by a relevant Notary Public and it would need to be

arranged by the person making the affidavit. The proposed method of conducting the meeting is to:

- 8.4.1. Refer to the “informal approach” letter or formal Notice (whichever is applicable).
- 8.4.2. Go through each of the requests for information/documents (which should be separately numbered/bulleted in the Notice) and for each request ask the person whether there was any aspect of that request where they were unable to provide all of the information/documents for the timeframe specified.
- 8.4.3. For a request where there is “missing” information/documents ask the person to provide an explanation as to why the information/documentation could not be provided.
- 8.4.4. Where a Notice has been issued as a result of a TIEA/DTA request you can explain to the person that you are making a note of their explanations which you will summarise when sending the information/documents to the relevant authority in the requesting country. In the majority of these cases (where there is missing information) it is likely the third party will be required to provide a written response, detailing the reasons owing to the missing information.
- 8.4.5. For Notices issued for domestic purposes you can explain that your request for explanation is required in order that the Director may determine whether the person has in fact complied with the Notice.
- 8.4.6. It is important to note that if the person states they do not have possession of the requested document, you will need to establish whether they have the power to obtain the document, if so this would be covered by s.75A(1)(a) & s.75B(2).
- 8.4.7. If the person states that a document has not been provided as it is subject to Legal Privilege you should ask:

8.4.7.1. That they confirm they sought legal advice, upon which it was determined that each document was subject to legal privilege and they have acted solely on the basis of that legal advice.

8.4.8. Legal Privilege has been defined by St James Chambers in a fax to the Director dated 7 May 2004, as follows:

- Privilege attaches provided that the communication between lawyer and client has arisen for the purpose of obtaining legal advice and assistance.
- Privilege will not attach to any communications undertaken with the intent of committing a crime or fraud.

8.4.9. The Director has also provided the following advice, which is detailed on page 9 of “A Guide To Income Tax Information Powers – what they are and when and how they will be used”, which is copied below:

*“...where a request is made under section 75A (and, indeed, under section 75B) documents subject to legal professional privilege (as defined in section 24 of the Police Powers & Criminal Evidence (Bailiwick of Guernsey) Law 2003) do not have to be disclosed. This includes:*

- (a) communications between a professional legal adviser (e.g. an advocate or solicitor) and his client or any person representing his client made in connection with the giving of legal advice to the client (for example, this would include advice given in connection with the legal consequences of a transaction but, in the absence of lawyer-client legal advice, documents prepared by, or held by, a lawyer would not be covered);*
- (b) communications between a professional legal adviser and his client or any person representing his client or between such an adviser or his client or any such representative and any other person made in connection with or in contemplation of legal proceedings and for the purposes of such proceedings; and*
- (c) items enclosed with or referred to in such communications and made –*

- (i) *in connection with the giving of legal advice, or*
- (ii) *in connection with or in contemplation of legal proceedings and for the purposes of such proceedings,*

*when they are in the possession of a person who is entitled to possession of them.*

*[Note: Items held with the intention of furthering a criminal purpose are not items subject to legal professional privilege.] ...”*

8.4.10. Depending on the number of documents being provided it may be a good opportunity to carry out a review of the documents, during the meeting, so as to potentially address any issues which may cause concern as to whether the person has complied with the Notice, such as:

8.4.10.1. Redacted documents – you should ask the person to explain the basis upon which each document has been redacted. An example of a credible reason for redacting a document is where the bank statements of a Corporate Service Provider’s client account are produced and they show transactions relating to multiple clients. It would be reasonable for the Corporate Service Provider (being the third party) to redact the bank statements to show only the transactions relating to the subject of the request. In this example the Corporate Service Provider would have a duty of care to ensure the transactions relating to his other (non-related clients) were not provided in order to secure client confidentiality, where there was no legal requirement for the information to be disclosed. The redaction does not affect the Corporate Service Provider’s compliance with a formal Notice as the documents relating to the named subject have been provided and it is only the information relating to their other non-related client’s which is being redacted.



- 8.4.10.2. Illegible documents – you should highlight illegible documents and ask the person to provide a legible copy (if not, point out the provisions of the Law (such as section 75B(5)(b)) that enable the Director to request the original document be made available for inspection).
  - 8.4.10.3. Obviously you will need to judge the extent you can check the documents provided, at the place of business of the third party, on a case by case basis, if there are boxes of documents then it will not be practical so you should explain that you will review the documents back at ITO and should any issues arise you will detail these in writing (such a letter would be for the Deputy Directors/Director's signature).
- 8.5. When reviewing the documents/information provided by the third parties (which have not been collected from the place of business of the third party), the following checks must be carried out (referencing the original “informal approach” letter/formal Notice) prior to the documents being scanned and transmitted to the requesting Party:
- 8.5.1. Ensure all of the documents/information requested, which you would expect the third party to have in their possession or be able to obtain, has been provided (for example, if a request was sent to a Trustee requiring the production of the Trust deeds it would be expected that the Trustee would hold this document).
  - 8.5.2. Where the documents requested run in a consecutive sequential/chronological order, ensure all of the documents are provided (for example, when bank statements are provided ensure each bank statement for the requested period is provided)
  - 8.5.3. Ensure the information/documents provided cover the period requested.
  - 8.5.4. If there is a perceived deficiency in the third party's compliance with the “informal approach” letter/formal Notice it will be necessary to liaise with the third party to establish the reason why some of the

documents/information are missing. Depending on the reply you may need to correspond with the competent authority of the requesting Party in order to discuss the issue raised by the third party to enable the Director to determine what further action, if any, should be taken. During this period of liaison with each relevant Party and depending on the nature of the apparent deficiency, it may be appropriate to transmit the information/documents obtained at that stage to the requesting Party (so as to ensure the investigation in the requesting Party is not being unduly delayed). In these cases the covering letter will clearly set out what the issues are, what documents may be missing and what action is being taken to attempt to resolve the matter.

- 8.5.5. A review of each document should be carried out to determine whether any of the documents have been redacted. If so, it will be necessary to liaise with the third party in order to establish the reason for the redaction (for example, this may be due to a bank statement of a Corporate Service Provider's client account showing transactions relating to multiple clients, some of whom are not subjects of the request). Depending on the response you may need to correspond with the competent authority of the requesting Party in order to discuss the issue raised by the third party to enable the Director to determine what further action, if any, should be taken.
- 8.5.6. When reviewing the documents provided by the third party each document should be stamped with the appropriate TIEA/DTA rubber stamp, detailing that the information has been provided in accordance with the relevant international agreement and its use must be governed by the relevant Article.
- 8.5.7. Once this procedure has been carried out the bundle of documents (provided by the third party) should be hand delivered to a member of staff in the Scanning Section, with the instruction that the documents should be scanned (to the Electronic Document Management system, with access limited solely to members of staff in ICU) urgently. Once the documents have been scanned they will be hand delivered from the member of staff in the Scanning Section to the relevant member of staff in ICU. In the event that the bundle of documents is of a manageable amount, the scanning may be dealt

with within ICU, with the copy of the scanned documents being retained in folders restricting access solely to ICU.

- 8.5.8. All of the documents (provided by the third party) are scanned and retained for a period of 6 years. This is to ensure that should the original documents not be received by the requesting Party, the Director will be able to provide duplicate copies without the need to potentially serve a further formal Notice to the third party requiring the production of exactly the same documents.

## **9. Sending the requested information/documents to the requesting Party**

- 9.1. Prior to preparing the covering letter all of the documents which are to be exchanged with the relevant confidentiality reminder stamp (this stamp specifies that the document has been provided under a DTA/TIEA). There is a separate stamp depending on whether the information is being exchanged under a TIEA or a DTA.
- 9.2. The covering letter addressed to the competent authority of the requesting Party, which will enclose the requested information and documents, should then be prepared (a copy of which is enclosed – Appendix 14). This letter should include the following information:
- 9.2.1. Reference to the relevant agreement which is resulting in this exchange of information.
- 9.2.2. The basis upon which the request was made (for example, the request related to an investigation into criminal matters, in accordance with Article \* of the TIEA/DTA, and related to income tax, in accordance with Article \* of the TIEA/DTA).
- 9.2.3. The action taken to collate the information (for example, summarising whether an informal approach letter was issued to a third party and there was subsequently a need for a formal Notice to be issued, etc).
- 9.2.4. If necessary, provide clarification of any matters which may be unclear, including confirmation of the currency specified in the

documentation/information if this is unclear. When considering this aspect you should put yourself in the position of the investigator in the TIEA/DTA partner country, if any details in the documents/information provided by the third party are unclear they should have been clarified with the third party and then summarised to the requesting Party.

9.2.5. Specify whether there are any objections to disclosing aspects of the information/documents provided (this is normally only restricted to the disclosure of the content of the transmittal letter).

9.2.6. A reminder of the confidentiality provisions contained in the TIEA/DTA.

9.2.7. Ask that the requesting Party provide confirmation that the enclosed information/documents now satisfy the TIEA/DTA request and also to provide feedback as to the usefulness of the documents/information exchanged (if possible).

9.2.8. The contact details of the Officer who has dealt with the TIEA/DTA request.

9.3. Following the scanning process it is then necessary to bundle the documents (if applicable) into the relevant Courier bags/boxes (a stock of which are retained in ICU).

9.4. The relevant DHL waybill dockets should then be completed, the process is as follows:

9.4.1. All packages which are being couriered should be placed in a DHL jiffy bag or box(es) (depending on the size of the bundle of documents) – these are supplied by DHL and will be delivered to ICU if you telephone DHL to request them.

9.4.2. A supply of DHL jiffy bags are kept in and on top of the stationery cupboard in ICU. If using a jiffy bag the contents should be put in an envelope first. Write the address of where you are sending the package on the envelope.

9.4.3. Complete the DHL form online as follows:-

- 9.4.3.1. Go to [www.intraship-dhl.co.uk](http://www.intraship-dhl.co.uk) and log on with the details:  
**User Login: (details held separately with DHL materials)**  
**Password: (details held separately with DHL materials)**
- 9.4.3.2. You will arrive at screen (Appendix 15.1). From the left hand column, select **Add Order**.
- 9.4.3.3. In the centre of the screen will appear a grey box with 6 tabs across the top. The grey tab is the section you are currently working on.
- 9.4.3.4. Click on the tab “**Shipper**”, see Appendix 15.2
- 9.4.3.5. Normally the system would have automatically completed the Shippers details, if it hasn’t please follow the steps below:
- 9.4.3.6. Complete the **Company Name**, **Contact** and **Address lines 1 to 3** – leave **Sender ID** blank (this will be automatically completed).
- 9.4.3.7. The **Zip Code** (post code) and **Country** (Guernsey).
- 9.4.3.8. The Telephone number and email fields must also be completed.
- 9.4.3.9. Click **Add Address**. The system will then use these details as the default shipping address.
- 9.4.3.10. Click on the **Receiver** tab to enter the recipients details. Please see Appendix 15.3. Please note that bold fields are mandatory.
- 9.4.3.11. If sending to a private individual, enter their name in both the **Company Name** and **Contact** sections of the screen.
- 9.4.3.12. Use Address lines 1, 2 & 3 for long addresses. Do not use the **Match Code** field.
- 9.4.3.13. P.O. Box addresses can be entered if valid contact telephone number is provided, however, P.O. Box addresses typically have post codes which reflect this. For example, a P.O. Box postcode in Guernsey will start with a GY1. These postcodes cannot be validated on this system. A geographic postcode will need to be entered.
- 9.4.3.14. When selecting the Country from the drop down list, click the drop down arrow and tap the first letter of the country you are looking for. Then select the country using the slider bar on the right hand side of the drop down list.
- 9.4.3.15. Click on “**Find Postcode & City**”. Click on the relevant address and postcode.

- 9.4.3.16. Occasionally the system may reject address details entered. It will most likely be due to a post code and city mis-match, a city and country mis-match or the post code given is for the receivers PO Box address rather than a physical address.
- 9.4.3.17. To check the details, open a new web page and go to DHL's Delivery Capability Tool (DCT) **<http://dct.dhl.com>**
- 9.4.3.18. Click "Start DCT", choose your language, the country is Guernsey GG, enter your post code GY1, city name is St Peter Port (it doesn't make any difference if you use St Peter Port if you are actually based in St Sampson's etc).
- 9.4.3.19. Choose the receivers country from the drop down box, enter the FULL post code. The city name should populate (you may need to wait a few seconds) this is what you need to type in the City box in intraship. Example: Shipment going to Paris, France with a post code of 92920 – correct city name is PARIS LA DEFENSE, not Paris.
- 9.4.3.20. DHL advise that where possible, contact numbers are provided, however, if this is not possible, please enter 5 zeros in the **Phone** field.
- 9.4.3.21. Once the receiver details have been entered, click the **Shipment Details** tab, see Appendix 15.4
- 9.4.3.22. For a standard document i.e. letters, paperwork enter in the **Content Description** field "Documents". (For Non Document items i.e. C.D's please refer to point 9.3.3.28 below.
- 9.4.3.23. In the **Shipment Reference** field enter the Purchase Order Number which can be found in the cupboard of ICU. This reference will appear on your monthly invoice which is sent to Sir Charles Frossard House. A new Purchase Order Number is obtained from the Office and Administration Co-ordinator each year.
- 9.4.3.24. If you know the weight of the package, enter it in the **Weight** field. If you don't know the weight, enter 0.5 as the weight. The shipment will get weighed again at the depot.
- 9.4.3.25. If you know the dimensions of the shipment for boxes, tubes etc (not the DHL flyers) those details can also be entered at this time.

- 9.4.3.26. If you have multiple pieces within a shipment, please see point 9.3.3.29.
- 9.4.3.27. To print your Air Waybill, scroll down the page and click on **Save / Print**. A PDF will open with an image of your Air Waybill. Select the print icon from the top left hand corner of the screen. Two copies of the Air Waybill will print. Put both copies of the Air Waybill in the clear pocket of the DHL bag. Close the Air Waybill window, Appendix 15.5 will appear as confirmation.
- 9.4.3.28. For Non Document shipments select the **Shipment Details** tab, see **Appendix 15.6**. Enter the commodity in the **Content Description** field i.e. “ONE CD”. Change the shipment type to **Non Document**. Enter the **Declared Value** of the shipment and select the currency if other than GBP (a value must be declared on all non-document shipments). Select the Terms of Trade. The system will default to DAP. DAP means the receiver pays any local VAT and/or Duties applicable levied by the receivers country Customs. (DDP means that the sender will pay any local VAT and/or Duties applicable levied by the receivers country Customs). Enter your **Shipment Reference** (Purchase Order Number). If you know the weight of the package, enter it in the **Weight** field. If you don’t know the weight enter 0.5 as the weight – the shipment gets weighed again at the depot. If you know the dimensions of the shipment i.e for boxes and tubes (not the DHL flyers) those details can also be entered at this time. Scroll down and select **Save & Print**, refer to point 9.3.3.27. Close the Air Waybill window appendix **15.7** will appear as confirmation.
- 9.4.3.29. If you have multiple pieces in a shipment, click on the **Piece Details Tab**, see appendix **15.8**. You will need to enter the weight for each piece (and dimensions if the piece is larger than a DHL Flyer). If you do not know the weight enter it as 0.5. Once you’ve entered the weight (and dimensions) click on **Add Package**. Repeat as necessary. Once all pieces have been added, click **Save & Print**.
- 9.4.3.30. Once you have entered all your packages you will then need to do an **End of Day Manifest** click on “**Shipment List Overview**” (on the

left hand side yellow column) – if you have no shipment listed continue to step 9.3.3.32.

9.4.3.31. If you have any shipments listed on the Shipment List overview click on **“End of Day Manifest”** and click on the top button **“Creation of EOD-manifest & Data Transmission”**. This will list all shipments pending transmission to the DHL system. Click on the yellow button **“Create end-of-day-manifest”**. This will open a PDF file, do not print, just close the window.

9.4.3.32. Go back into **“End of day manifest”** and click on the middle option **“Create EOD – report”**. Check that the date is correct and click **“load”** and then **“Create end of day manifest”**. Print 2 copies of the report, sign both. 1 copy should be placed in the outside pouch provided on the outside of the bag, together with the “do not stick” copies of the shipment waybills, and the other is for your records. This should be placed in the file you are dealing with.

9.4.4. Once the DHL shipping tool has been completed click on **“Log Out”**.

9.4.5. Once the package(s) is ready for shipping it should be taken down to the Counter area and handed to one of the Counter staff, explaining that the package is to be collected by DHL later that day.

9.4.6. Once the package has been placed at Counter, telephone DHL who normally collect it the same day. Phone by 4:45 p.m. - 5:00 p.m. at the latest, in order for the package to be collected at the latest pick up time of 5:30 p.m. (Remembering that our office doors close to the public at 4pm).

9.4.7. DHL’s telephone number is: +44 (0)1481 236596.

9.4.8. When collecting the package, DHL will leave at Counter the duplicate Waybill. This can be placed in the file you are dealing with.

9.4.9. Update the DHL Excel spreadsheet [REDACTED]  
[REDACTED] with Waybill number, reference



number, date sent, etc. This spreadsheet is compiled in order to verify the DHL customer account invoices.

9.4.10. The package can be tracked by putting in the Air Waybill number on DHL's website ([www.dhl.co.uk](http://www.dhl.co.uk)). The Air Waybill number is printed on the DHL form.

9.4.11. The package can be tracked by putting in the Air Waybill number on DHL's website ([www.dhl.co.uk](http://www.dhl.co.uk)). The Air Waybill number is printed on the DHL form.

9.5. When the bundle of documents and covering letter have been issued a meeting request should be prepared (using MS Outlook) and sent to all other ICU Officers (who deal with EOI requests) detailing:

9.5.1. The TIEA/DTA file reference number.

9.5.2. The name (or if no name, other identifying information) of the subject of that particular request.

9.5.3. The reminder date to pursue a reply to the covering letter (to clarify whether the documents/information exchanged have satisfied the request).

This ensures that all requests are monitored to completion and can be monitored by all members of staff within ICU, regardless of staff absence, as this "meeting" with the relevant reminder will be sent to each Officer's MS Outlook calendar.

## **10. Electronic Communication**

10.1. The Competent Authority is committed to using electronic means in order to assist in the effective exchange of information. This includes corresponding with TIEA/DTA partners, providing requesting information using e-mail and scanning documents which have been collated in response to a request and burning these on to a CD-Rom which can then be exchanged in place of the paper copies.

- 10.2. Before e-mailing a new TIEA/DTA country concerning the content of a request a check should be carried out as to whether the TIEA/DTA partner has previously agreed to using electronic means of communication. This can be checked on the competent authority spreadsheet, located at: [REDACTED]  
[REDACTED] If this field is not noted on the spreadsheet then you should send an initial e-mail asking if the competent authority is content to use e-mail to correspond on TIEA/DTA issues. If a positive response is received the competent authority spreadsheet should be updated accordingly.
- 10.3. The following protocol **MUST ALWAYS** be adhered to when e-mailing a TIEA/DTA partner:
- 10.3.1. Where information is being exchanged as an attached document the e-mail must be encrypted (in accordance with the States of Guernsey corporate IT policy ITO is only permitted to use the Egress Switch encryption software).
- 10.3.2. Where the e-mail correspondence relates to clarifying (with the TIEA/DTA partner) details of the request it is possible that such e-mail may be carried out (at the request of the requesting Party) without encrypting the e-mail. In such cases the content of the e-mail must always be anonymised (i.e. “Mr John Smith” becomes “Mr S”, etc).
- 10.4. In December 2011 the Director’s letter to all TIEA partners made reference to his ability to correspond by electronic means and set out the following basis for doing so:
- “I am aware that a number of countries choose to send requests, and exchange information, by means of encrypted e-mail, using products such as PGP or Winzip.*
- Following discussions with my colleagues in the IT Security section I am now able to provide details of the extent to which I, and the staff within the Income Tax Office (“ITO”) who are delegated to deal with the practical aspects of TIEA requests, are able to deal with matters electronically:*
- *I am able to receive e-mails which have a TIEA request attached as an encrypted document, using Winzip. Such e-mails should be addressed to **ei@gov.gg**. The subsequent password to unlock the encrypted document should be e-mailed separately*

*to one of the officers in the ITO who is delegated to deal with the practical aspects of TIEA requests.*

- *I am also able to receive encrypted e-mails using PGP encryption, as I understand that, when receiving such an e-mail, I will have the ability to register as a “reader” and following such registration I will be able to access the encrypted e-mail without the need of downloading the PGP software.*
- *I can respond to TIEA requests (including providing scanned copies of the requested information) using e-mail. Such e-mails will be encrypted using our corporate encryption software, Egress Switch. It will be necessary for the recipient of such an e-mail to carry out a procedure to decrypt the e-mail, however, this can be done without the need for the recipient to download “reader” software (recognising the fact that other jurisdictions may have IT policies prohibiting the download of unauthorised software). I have enclosed a copy of the instructions relating to opening Egress Switch encrypted e-mails (**Appendix 1**).”*

10.5. The [eoigov.gov](mailto:eoigov.gov) e-mail address, detailed in the Director’s letter of December 2011, is a dedicated e-mail to be used only for the exchange of information function carried out within the ICU. Access to this e-mail address is restricted to only the Competent Authorities and the officers within the ICU (who are permitted to deal with the practical aspects of EOI requests).

10.6. If a TIEA/DTA partner sends an e-mail to the [eoigov.gov](mailto:eoigov.gov) address which contains the request as an attachment encrypted with WinZip, then the requesting Party should send the password to one of the Officers who is permitted to deal with the practical aspects of EOI, to their own e-mail address. Once the e-mail containing the password has been received the Officer should attempt to open the WinZip file and if successful should:

10.6.1. e-mail the requesting Party (using a new e-mail without the previous e-mail chain), acknowledging receipt of the request together with the WinZip password and confirming that the request has been opened successfully and will be processed accordingly; and

10.6.2. the request should be printed and a new TIEA/DTA request file with unique reference should be created (see section 4 above). The file should be handed to the Compliance & International Manager in order to be allocated to the appropriate officer.

- 10.7. Where the requesting Party has e-mailed the request to [eoigov@gg](mailto:eoigov@gg) using an e-mail encrypted with the software called Pretty Good Privacy (“PGP”), it is understood (but as yet has not been tested) that the e-mail will contain details of how the content can be decrypted without the need for the recipient to download any reader software. **It is imperative that an officer opening such an e-mail does not attempt to download any reader software, as to do so would be in violation of the States of Guernsey IT policy.** If the officer is unsure as to how to carry out this procedure the officer should seek advice from the IT Unit, specifically the IT Security Section. When the e-mail has been successfully decrypted the same procedure as detailed in 10.6.1 and 10.6.2 (above) should be carried out.
- 10.8. All officers within ICU should monitor the [eoigov@gg](mailto:eoigov@gg) e-mail inbox and deal with any inward e-mails at the earliest opportunity, bearing in mind the need to ensure the procedural deadline, detailed in paragraph 5.6 (above) is adhered to.
- 10.9. When e-mailing the TIEA/DTA partner it is also necessary for the officer to consider what information they are permitted to disclose (bearing in mind that not all of the members of staff within the ICU are not competent authorities). If the reason for the e-mail is to seek clarification regarding a request or to provide the requested information then the normal procedures should first be carried out (meaning the relevant letter should be drafted for the Competent Authority’s approval/signature), this document should then be scanned and attached to the e-mail, with the body of the e-mail pointing the recipient to the content of the attachment.
- 10.10. When attaching the documents (which are to be exchanged) to the e-mail it will be necessary to bear in mind e-mail size limitations and it may be necessary to arrange for the documents to be scanned in a number of separate smaller bundles so as to limit the occurrence of the e-mail being rejected by the recipient’s firewall restrictions.
- 10.11. All e-mail correspondence must be printed and placed on the relevant physical TIEA/DTA request file in chronological order.

- 10.12. If a requesting Party has asked that the documents (to be exchanged) be burned onto a CD-Rom the officer should contact the IT Security Section in order to arrange for this procedure to be carried out.

## **11. Concluding the file relating to a TIEA/DTA request**

- 11.1. Following the exchange of the information a reminder should be set to await the confirmation and feedback from the requesting Party.
- 11.2. If after a period of 6 weeks a response has not been received from the requesting Party a reminder should be issued.
- 11.3. If after a further 8 week period a response has not been received the request file should be considered as being concluded.
- 11.4. The administrative process of concluding a TIEA/DTA case you should:
- 11.4.1. Note the file cover that the request is concluded.
- 11.4.2. Update the TIEA/DTA statistics spreadsheet.
- 11.4.3. The file should then be placed in the “concluded” drawer of the filing cabinet.

## **OUTWARD REQUESTS**

### **12. Dealing with an Outward Request**

- 12.1. Where an Income Tax Officer or Inspector believes that the case they are assigned may have an international element and the information required for the assessment or enforcement of taxes may be held or available in another jurisdiction, they should, in the first instance speak to the Compliance & International Manager or the Inspector-

Exchange of Information. They will then be provided with the “Application to utilise TIEA for Domestic Tax Investigation” Form [**Appendix 16**].

- 12.2. All sections of this Application form should be completed by the investigating officer. The completed application and any supporting information should then be submitted to the Compliance and International Manager.
- 12.3. On receipt of the completed application, a new file should be created using the reference S&C.2(L) followed by relevant TIEA/DTA file number for that country and the next sequential subfolder number for that country. The list of TIEA/DTA folders is contained in the following document [REDACTED]  
Use the manila folders for TIEA/DTA files (located in the stock cupboard in the Compliance & Investigation Unit’s room). It is also necessary to ensure a Request Review Label (stock retained in the ICU stationery cupboard) is placed on the front cover of the TIEA/DTA file).
- 12.4. The Compliance & International Manager or Inspector- Exchange of Information should conduct a first review of the file as soon as possible or within 14 working days of its submission.
- 12.5. When carrying out the review of the suitability of the TIEA/DTA request submission the OUTWARD TIEA/DTA request review checklist must be used, which is located at: [REDACTED]  
[REDACTED] (Appendix 17), in conjunction with a copy of the relevant TIEA/DTA (copies of each TIEA/DTA Guernsey has signed can be found on the Income Tax website via the following links:  
  
<https://www.gov.gg/tiea>  
<https://www.gov.gg/dta>
- 12.6. When compiling the request the Office reviewing the potential outward TIEA/DTA request must check the OECD EOIR portal for any specific information on the proposed reporting jurisdiction that is requested and must be included. This resource will also confirm the correct Competent Authority to whom a request would be addressed [REDACTED]

- 12.7. When the review of the request has been completed, the certificate on the last page of the review template should be completed by the Officer who has been allocated the case as first reviewer.
- 12.8. If the submission is considered to be deficient then the Officer will complete the certificate on the last page of the review template and draft a summary explanation to the submitting officer explaining the 1) the reasons why it was not suitable for a TIEA/DTA request and, where appropriate 2) any measures to be taken or additional information to be received prior to a new submission and reconsideration.
- 12.9. If the submission is considered to be in conformity then the Officer will complete the certificate on the last page of the review template shall draft a full TIEA/DTA request using either a mandated or requested template from the proposed Requested Party or in the absence, the outward DTA/TIEA request template in **Appendix 17**.
- 12.10. Whether the Officer determines the proposed request is deficient or sufficient, the file shall then be handed to the Deputy Director (Compliance & International) with the following information for his approval (or otherwise) of the Officer's first review conclusions;
  - 12.10.1. A completed DTA or TIEA request template (as appropriate & where sufficient).
  - 12.10.2. The Outward DTA/TIEA request review checklist.
  - 12.10.3. The original application to utilise TIEA to ICU.
  - 12.10.4. Any supporting or additional relevant information.
- 12.11. The Deputy Director (Compliance & International) shall review the proposed request, and where he concurs that the Request would be rightly made in conformity with the relevant TIEA then shall counter sign the certificate on the last page of the review template.
- 12.12. The request will then be sent to the appropriate Competent Authority, by encrypted email, where indicated, or otherwise by DHL courier (ref to DHL section).

# APPENDICES



## Appendix 1- Oath of Secrecy

### **SWEARING IN**

On their first day new members of staff can choose to either take the oath (religious) or the affirmation to confirm non-disclosure of information within the guidelines as detailed below.

#### **FORM OF OATH TO BE TAKEN BY PEOPLE EMPLOYED BY INCOME TAX, TREASURY & RESOURCES DEPARTMENT**

**You swear and promise upon the faith and truth that you owe to God that you will, to the best of your ability, execute the duties that you may be required to undertake for the Treasury & Resources Department.**

**That you will not disclose any information received by you in the execution of your duties except in the performance of those duties or to persons who have also taken an oath under the Income Tax Law or for the purposes of any prosecution for an offence relating to or connected with income tax or in any other case required by law.**

#### **FORM OF AFFIRMATION TO BE TAKEN BY PEOPLE EMPLOYED BY INCOME TAX, TREASURY & RESOURCES DEPARTMENT**

**You do solemnly affirm that you will, to the best of your ability, execute the duties that you may be required to undertake for the Treasury & Resources Department.**

**That you will not disclose any information received by you in the execution of your duties except in the performance of those duties, or to persons who have also taken an oath under the Income Tax Law, or for the purposes of any prosecution for an offence relating to or connected with income tax or in any other case required by law.**

If in the event that either the oath or affirmation is violated the following extract from the Law will apply

***Extract from section 206(6) of the Income Tax (Guernsey) Law 1975, as amended:***

*“A person violating an oath required by this section is guilty of an offence and liable, on conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding level 4\* on the uniform scale, or to both.”*

*\*currently £5,000*

**Appendix 2- Acknowledgement letter to Requesting party**

[Name of Competent Authority]

[Address]

[S&amp;C.2(L)(\*\*)(\*) / \*

[requesting party's quote ref]

[date]

Dear [name]

**Request for information in accordance with the [Tax Information Exchange Agreement ("TIEA")/Double Taxation Agreement ("DTA")] signed between Guernsey and [Requesting Party] on [date of TIEA Agreement].**

**[requesting country]: [name of subject]**

**GUERNSEY: [name of Guernsey person]**

I acknowledge receipt of your [TIEA/DTA] request dated [\*] requesting exchange of information in accordance with the provisions of the [TIEA/DTA] between Guernsey and the [name of country].

The request will be dealt with as soon as possible, and I will refer back to you in due course.

Yours sincerely

[signature block of officer dealing]

## Appendix 3-TIEA Request Review Checklist

Requesting Party's Reference:  
**Tax Information Exchange Agreement ("TIEA")**

## TIEA REQUEST REVIEW DOCUMENT

**Enter details or cross reference to text of the request**

Requesting party		
Date of Entry into Force of TIEA		
Name and address of competent authority		
Competent authority is approved?	Yes/No	
Has the requesting party used the Request Template?	Yes/No	
Date of request		App 1
Date request received by the Director		
Date of acknowledgement		App 3
Date of letter confirming conformity/deficiencies		
Date request considered "complete"		
Is "reasonable opportunity" (s.75B(3)) required	Yes/No	
Date of s.75B(3) "reasonable opportunity" letter		App
Date of Notice(s)		App
Date of response to notice		App
Date information forwarded to requesting party		App

### **PART 1 – Information required to satisfy overall conformity with the TIEA**

1. This is a request for information under the TIEA between the Government of **[enter the name of the requesting country]** and the States of Guernsey for the Exchange of Information relating to Taxes.

2.	This request for the exchange of information is:									
	<ul style="list-style-type: none"> <li>being made by <b>[enter the name of the competent authority]</b>, for the purposes of the above mentioned TIEA, who is acknowledged by the Director as the competent authority.</li> <li>being made by and on behalf of <b>[enter the name of the competent authority]</b> acting by and through their delegate <b>[enter the delegate's name and address]</b>, for the purposes of the above mentioned TIEA, who is acknowledged by the Director as the competent authority.</li> </ul>	<table border="1" style="width: 100%; height: 100px;"> <tr><td style="height: 50px;"></td></tr> <tr><td style="height: 50px;"></td></tr> </table>								
3.	The request relates to the: <ul style="list-style-type: none"> <li>assessment, collection or enforcement of tax(es) in relation to the person(s) named below</li> <li>investigation or prosecution of criminal tax matters in relation to the person(s) named below</li> <li><b>[if any other type please specify here]</b> in relation to the person(s) named below</li> </ul> <p>which is in accordance with Article <b>[enter the relevant Article number relating to the type of the request]</b> of the TIEA.</p>	<table border="1" style="width: 100%; height: 100px;"> <tr><td style="height: 30px;"></td></tr> <tr><td style="height: 30px;"></td></tr> <tr><td style="height: 30px;"></td></tr> </table>								
4.	The request relates to <b>[enter the tax(es) which are relevant to the request]</b> which is in accordance with Article <b>[enter the relevant Article number]</b> of the TIEA.									
5.	Is this request being made on the basis of an investigation or prosecution of a criminal tax matter?	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No</td> </tr> </table>	Yes	No						
Yes	No									
	If “Yes” please clarify: <table style="width: 100%;"> <tr> <td style="width: 80%; vertical-align: top;">           5.1 Are there any procedures in place in your territory under which a criminal tax matter may be resolved by way of civil procedures, in place of a prosecution?         </td> <td style="width: 20%; text-align: center;"> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No</td> </tr> </table> </td> </tr> <tr> <td style="vertical-align: top;">           5.2 If the answer to 5.1 is “Yes”, is this request being made in connection with a criminal tax matter <u>which, it is proposed, will</u> be resolved by way of such civil procedures? [if “Yes”, please provide full details as to why you consider this request continues to satisfy the definition of a “criminal tax matter”]         </td> <td style="text-align: center;"> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No</td> </tr> </table> </td> </tr> </table>		5.1 Are there any procedures in place in your territory under which a criminal tax matter may be resolved by way of civil procedures, in place of a prosecution?	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No</td> </tr> </table>	Yes	No	5.2 If the answer to 5.1 is “Yes”, is this request being made in connection with a criminal tax matter <u>which, it is proposed, will</u> be resolved by way of such civil procedures? [if “Yes”, please provide full details as to why you consider this request continues to satisfy the definition of a “criminal tax matter”]	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No</td> </tr> </table>	Yes	No
5.1 Are there any procedures in place in your territory under which a criminal tax matter may be resolved by way of civil procedures, in place of a prosecution?	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No</td> </tr> </table>	Yes	No							
Yes	No									
5.2 If the answer to 5.1 is “Yes”, is this request being made in connection with a criminal tax matter <u>which, it is proposed, will</u> be resolved by way of such civil procedures? [if “Yes”, please provide full details as to why you consider this request continues to satisfy the definition of a “criminal tax matter”]	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No</td> </tr> </table>	Yes	No							
Yes	No									
	<u>Comments</u>									

<b><u>PART 2 - Information provided to support the request</u></b>	
6. The identity of person(s) under examination or investigation and required information:	
In the case of an individual please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known address:</b>	
<b>Date of Birth :</b>	
<b>Other identifying details available (please specify)</b>	
In the case of a company please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known registered address:</b>	
<b>Date of registration/incorporation:</b>	
<b>Place of registration/incorporation:</b>	
7. The identity of any other persons or arrangements (such as a Trust) connected to the Taxpayer and relevant to this request. <u>NOTE</u> If the connected person is believed to be in possession of or	

able to obtain the information requested please place that person's details in section 13.		
In the case of an individual please provide as much of the following as is available:		
<b>Name:</b>		
<b>Last known address:</b>		
<b>Date of Birth :</b>		
In the case of a company please provide as much of following as is available:		
<b>Name:</b>		
<b>Last known registered address:</b>		
<b>Date of registration/incorporation:</b>		
<b>Place of registration/incorporation:</b>		
In the case of an arrangement please provide as much of the following as is available:		
<b>Name:</b>		
<b>Contact address (if applicable)</b>		
<b>Type of arrangement (for example, a trust, a partnership, a foundation etc)</b>		
<b>Date of registration/incorporation (if applicable)</b>		
<b>Place of registration/incorporation (if applicable)</b>		
8. The period for which the information is requested:	From:	
	To:	(inclusive)
9. Details of the information/documents required: Has section 9 of the request template been completed?	Yes	No
<u>Comments</u>		
10. The tax purpose for which the information is sought:		
10.1 <b>The nature of the activity being examined/investigated (with reference to section 3 above).</b> Has section 10.1 of the request template been completed?	Yes	No
10.2 <b>The type of taxes which are subject to the examination/investigation, including details of the relevant taxable period of each tax.</b> Has section 10.2 of the request template been completed?	Yes	No
10.3 <b>If the period(s) for which the information/documents are required (see section 8 above) relate to any period of time outside of the tax years detailed in 10.2, please explain the connection between such information and the tax years].</b> Has section 10.3 of the request template been completed?	Yes	No
<u>Comments</u>		
11. The reason(s) why the information requested is considered to be "foreseeably relevant" to tax administration and enforcement within the requesting Party's territory, with respect to the person identified in section 6: Has section 11 of the request template been completed?	Yes	No
11.1 Have you provided the Guernsey competent authority with all of the background information which is relevant to the request? [if "No" provide details of the reason(s) why the omitted information has not been provided] Has section 11.1 been completed?	Yes	No
<u>Comments</u>		

12. The grounds for believing that the information requested is present in Guernsey or is in the possession of or obtainable by a person in Guernsey: Has section 12 of the request template been completed?	Yes	No
<u>Comments</u>		
13. Details of the person believed to be in possession of or able to obtain the information requested:		
<b>Name:</b>		
<b>Last known address:</b>		
<b>Capacity in which they hold the information (if known), e.g. if a Trustee provide details of the Trust; if a Company Officer, provide details of the Company:</b>		
<u>Comments</u>		
14. Details of the format in which the requesting Party would prefer the information to be provided:		
<ul style="list-style-type: none"> <li>• copies of original documents (<u>not</u> authenticated/certified), or</li> <li>• copies of original documents (authenticated/certified) – see also section 19.</li> <li>• sworn depositions</li> <li>• other [please specify here]</li> </ul>		
<u>Comments</u>		
15. Has the requesting Party confirmed that the request conforms with their laws and administrative practices, and the information would be obtainable in similar circumstances, both for their own tax purposes and in response to a TIEA request from Guernsey's competent authority?	Yes	No
<u>Comments</u>		
16. Has the requesting party confirmed that all reasonable means have been pursued in their territory, except where this would give rise to disproportionate difficulty?	Yes	No
<u>Comments</u>		
17. Has the requesting party confirmed that the assessment or collection of the tax(es), which is/are the subject of this request is not barred by any Statute of Limitations or similar restrictions in their territory? Has section 17 of the request template been completed?	Yes	No
Has the requesting party detailed that there are "special circumstances" used to extend such a limitation?	Yes	No
<u>Comments</u>		
18. Has the requesting party confirmed that the information contained in this request is furnished under the provisions of and in conformity with the TIEA with Guernsey and that the use and disclosure of information which will be provided as a result of this request will be governed accordingly?	Yes	No

Comments

### **PART 3 – Potentially excluded information required**

19. Do you believe that any of the information sought is, or may be, subject to:

19.1 legal privilege? (delete as appropriate) [if “Yes”, provide details]

Yes	No	Not known
-----	----	-----------

19.2 a trade, business, industrial or commercial or professional secret or trade process? (delete as appropriate) [if “Yes”, provide details]

Yes	No	Not known
-----	----	-----------

For the avoidance of doubt, if it is determined that any of the information sought is subject to legal privilege, a trade, business, industrial or commercial or professional secret it may not be possible to exchange that information

Comments

### **PART 4 - Operational aspects of the request**

20. Is there any specific time limit within which the requesting Party would require the information requested to be provided (for example, to meet court deadlines, etc)?

Yes	No
-----	----

Comments (include the details of the time limit)

21. If in section 14 the requesting Party has requested “copies of original documents (authenticated/certified)” is there any specific wording required in the certificate?

Yes	No
-----	----

Comments

22. Does the requesting Party wish the Guernsey competent authority to invoke the “anti-tipping off” provision in any formal Notice issued?

Yes	No
-----	----

If “Yes”, has the requesting party provided:

22.1 The reason(s) why the requesting Party believe that, without the “anti tipping off” requirement, their enquiry and / or the assessment or collection of tax may be seriously prejudiced.

Yes	No
-----	----

22.2 Confirmation that the requesting Party would be able to impose a similar “anti-tipping off” prohibition in the event of a request being made to them by Guernsey in similar circumstances.

Yes	No
-----	----

Comments

23. Does the requesting Party consider there to be a significant risk that the person(s) in possession of or able to obtain the information being requested would remove, tamper with, falsify or destroy the documents/information held if requested to provide them?

Yes	No
-----	----

If “Yes”, has the requesting Party provided any information/evidence they have in support of this.

Yes	No
-----	----

Comments

24. In the event of an appeal, does the requesting Party require the Guernsey competent authority to:				
24.1	Apply to the court for an order requiring the documents to be lodged with the court, pending the outcome of the appeal.	<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> </table>	Yes	No
Yes	No			
24.2	Apply to the court for an order detailed that the Notice requiring production of the documents be complied with, pending the outcome of the appeal.	<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> </table>	Yes	No
Yes	No			
24.3	Has the requesting Party provided the basis for their belief that there would be little merit in an appeal which may have been lodged as a delaying tactic or to not apply for such an order may result in the documents being destroyed, defaced, etc?	<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> </table>	Yes	No
Yes	No			
<u>Comments</u>				

<b><u>PART 5 – Electronic communication</u></b>		Yes	No
25. Has part 5 of the request template, relating to electronic communication, been completed?			
<u>Comments</u>			

<b><u>PART 6 - Miscellaneous</u></b>		Yes	No
26. Has part 6 of the request template, relating to miscellaneous information, been completed?			
<u>Comments</u>			

<b><u>PART 7 - Potential reasons to decline request</u></b>			
27. Request does not conform to terms of the TIEA?		Yes	No
<u>Comments</u>			
28. The requesting Party has not pursued “all reasonable means”		Yes	No
<u>Comments</u>			
29. Disclosure is contrary to Guernsey’s public policy?		Yes	No
<u>Comments</u>			
30. The information sought is subject to:			
30.1 Legal privilege		Yes	No
30.2 A trade, business, industrial or commercial or professional secret or trade process		Yes	No
<u>Comments</u>			
31. The request is at variance with Guernsey’s laws or administrative practices?		Yes	No
<u>Comments</u>			
32. The requesting Party would be unable to obtain information in similar circumstances?		Yes	No
<u>Comments</u>			



# C E R T I F I C A T E

**I confirm that I have reviewed the above request and:**

- (a) there is no reason why the request should not be processed; or
- (b) the request should not be processed at this time because \*
- (c) I am satisfied that it is necessary to provide the third party (in Guernsey) who is believed to hold the information with the name of the person whose tax affairs are under enquiry; or
- (d) I am satisfied that it is not necessary to provide the third party (in Guernsey) who is believed to hold the information with the name of the person whose tax affairs are under enquiry and I have, therefore, prepared the appropriate application to a member of the Guernsey Tax Tribunal in accordance with section 75CB of the Law.

*(delete as appropriate)*

Name           \*

Job title       \*

Signed           \_\_\_\_\_

Date            \*

**Confirmation that request approved/declined for processing**

Name of competent authority   \*

Signed           \_\_\_\_\_

Date            \*

**“Reasonable opportunity given” (section 75A(2) / 75B(3) [delete as appropriate])**

A reasonable opportunity to provide the information was given:

to:

at:

on:

**OR**

It was not considered appropriate to give reasonable opportunity in this case because \_\_\* and this would \*prejudice the inquiry/\*prevent the Director from performing his functions (\**delete as appropriate*).

Signed           \_\_\_\_\_                      Date           \_\_\_\_\_

**Appendix 4- DTA request review checklist****Double Taxation Agreement (“DTA”) Request****DTA REQUEST REVIEW DOCUMENT****Enter details or cross reference to text of the request**

Requesting party		
Date of Entry into Force of DTA		
Name and address of competent authority		
Competent authority is approved?	Yes/No	
Has the requesting party used the Request Template?	Yes/No	
Date of request		App 1
Date request received by the Director		
Date of acknowledgement		App 3
Date of letter confirming conformity/deficiencies		
Date request considered “complete”		
Is “reasonable opportunity” (s.75B(3)) required	Yes/No	
Date of s.75B(3) “reasonable opportunity” letter		App
Date of Notice(s)		App
Date of response to notice		App
Date information forwarded to requesting party		App

**PART 1 – Information required to satisfy overall conformity with the DTA**

1. This is a request for information under the DTA between the Government of **[enter the name of the requesting country]** and the States of Guernsey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With Respect to Taxes on Income.

2. This request for the exchange of information is:				
<ul style="list-style-type: none"> <li>being made by <b>[enter the name of the competent authority]</b>, for the purposes of the above mentioned DTA, who is acknowledged by the Director as the competent authority.</li> <li>being made by and on behalf of <b>[enter the name of the competent authority]</b> acting by and through their delegate <b>[enter the delegate's name and address]</b>, for the purposes of the above DTA.</li> </ul>				
3. The request relates to the: <ul style="list-style-type: none"> <li>assessment, collection or enforcement of tax(es) in relation to the person(s) named below</li> <li>investigation or prosecution of criminal tax matters in relation to the person(s) named below</li> <li><b>[if any other type please specify here]</b> in relation to the person(s) named below</li> </ul>				
which is in accordance with Article <b>[enter the relevant Article number relating to the type of the request]</b> of the DTA				
4. The request relates to <b>[enter the tax(es) which are relevant to the request]</b> which is in accordance with Article <b>[enter the relevant Article number]</b> of the DTA				
5. Is this request being made on the basis of an investigation or prosecution of a criminal tax matter?	Yes	No		
If "Yes" please clarify:				
5.1 Are there any procedures in place in your territory under which a criminal tax matter may be resolved by way of civil procedures, in place of a prosecution?	Yes	No		
5.2 If the answer to 5.1 is "Yes", is this request being made in connection with a criminal tax matter <u>which, it is proposed, will</u> be resolved by way of such civil procedures? [if "Yes", please provide full details as to why you consider this request continues to satisfy the definition of a "criminal tax matter"]	Yes	No		
<u>Comments</u>				

## **PART 2 - Information provided to support the request**

6. The identity of person(s) under examination or investigation ("the Taxpayers") and required information:	
In the case of an individual please provide as much of the following as is available:	
<b>Name :</b>	
<b>Last known address:</b>	
<b>Date of Birth</b>	
<b>Other identifying details available (please specify)</b>	
In the case of a company please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known registered address:</b>	
<b>Date of registration/incorporation:</b>	
<b>Place of registration/incorporation:</b>	
7. The identity of any other persons or arrangements (such as a Trust) connected to the Taxpayer and relevant to this request. <u>NOTE</u> If the connected person is believed to be in possession of or able to obtain the information requested please place that person's details in <b>section 13</b> .	

In the case of an individual please provide as much of the following as is available:		
<b>Name:</b>		
<b>Last known address:</b>		
<b>Date of Birth:</b>		
In the case of a company please provide as much of the following as is available:		
<b>Name:</b>		
<b>Last known registered address:</b>		
<b>Date of registration/incorporation:</b>		
<b>Place of registration/ incorporation</b>		
In the case of an arrangement please provide as much of the following as is available:		
<b>Name:</b>		
<b>Contact address (if applicable)</b>		
<b>Type of arrangement (for example, a trust, a partnership, a foundation etc)</b>		
<b>Date of registration/incorporation (if applicable)</b>		
<b>Place of registration/incorporation ( if applicable)</b>		
8. The period for which the information is requested:	From:	
	To:	(inclusive)
9. Details of the information/documents required: Has section 9 of the request template been completed?	Yes	No
<u>Comments</u>		
10. The tax purpose for which the information is sought:		
10.1 <b>The nature of the activity being examined/investigated (with reference to section 3 above).</b> Has section 10.1 of the request template been completed?	Yes	No
10.2 <b>The type of taxes which are subject to the examination/investigation, including details of the relevant taxable period of each tax.</b> Has section 10.2 of the request template been completed?	Yes	No
10.3 <b>If the period(s) for which the information/documents are required (see section 8 above) relate to any period of time outside of the tax years detailed in 10.2, please explain the connection between such information and the tax years listed].</b> Has section 10.3 of the request template been completed?	Yes	No
<u>Comments</u>		
11. The reason(s) why the information requested is considered to be “foreseeably relevant” to tax administration and enforcement within the requesting Party’s territory, with respect to the person identified in section 6: Has section 11 of the request template been completed?	Yes	No
11.1 Have you provided the Guernsey competent authority with all of the background information which is relevant to the request? [if “No” provide details of the reason(s) why the omitted information has not been provided] Has section 11.1 been completed?	Yes	No
<u>Comments</u>		
12. The grounds for believing that the information requested is present in Guernsey or is	Yes	No

in the possession of or obtainable by a person in Guernsey: Has section 12 of the request template been completed?			
<u>Comments</u>			
13. Details of the person believed to be in possession of or able to obtain the information requested:			
<b>Name:</b>			
<b>Last known address:</b>			
<b>Capacity in which they hold the information (if known), e.g. if a Trustee provide details of the Trust; if a Company Officer, provide details of the Company:</b>			
<u>Comments</u>			
14. Details of the format in which the requesting Party would prefer the information to be provided:			
<ul style="list-style-type: none"> <li>copies of original documents (<u>not</u> authenticated/certified), or</li> <li>copies of original documents (authenticated/certified) – see also section 21.</li> <li>sworn depositions</li> <li>other [please specify here]</li> </ul>			
<u>Comments</u>			
15. Has the requesting Party confirmed that the request conforms with their laws and administrative practices, and the information would be obtainable in similar circumstances, both for their own tax purposes and in response to a DTA request from Guernsey's competent authority?		Yes	No
<u>Comments</u>			
16. Has the requesting party confirmed that all reasonable means have been pursued in their territory, except where this would give rise to disproportionate difficulty?		Yes	No
<u>Comments</u>			
17. Has the requesting party confirmed that the assessment or collection of the tax(es), which is/are the subject of this request is not barred by any Statute of Limitations or similar restrictions in their territory? Has section 17 of the request template been completed?		Yes	No
Has the requesting party detailed that there are "special circumstances" used to extend such a limitation?		Yes	No
<u>Comments</u>			
18. Has the requesting party confirmed that the information contained in this request is furnished under the provisions of and in conformity with the DTA with Guernsey and that the use and disclosure of information which will be provided as a result of this request will be governed accordingly?		Yes	No
<u>Comments</u>			

**PART 3 – Potentially excluded information required**

19. Do you believe that any of the information sought is, or may be, subject to:

19.1 legal privilege? (delete as appropriate) [if “Yes”, provide details]

Yes	No	Not known
-----	----	-----------

19.2 a trade, business, industrial or commercial or professional secret or trade process? (delete as appropriate) [if “Yes”, provide details]

Yes	No	Not known
-----	----	-----------

For the avoidance of doubt, if it is determined that any of the information sought is subject to legal privilege, a trade, business, industrial or commercial or professional secret it may not be possible to exchange that information

Comments

**PART 4 - Operational aspects of the request**

20. Is there any specific time limit within which the requesting Party would require the information requested to be provided (for example, to meet court deadlines, etc)?

Yes	No
-----	----

Comments (include the details of the time limit)

21. If in section 14 the requesting Party has requested “copies of original documents (authenticated/certified)” is there any specific wording required in the certificate?

Yes	No
-----	----

Comments

22. Does the requesting Party wish the Guernsey competent authority to invoke the “anti-tipping off” provision in any formal Notice issued?

Yes	No
-----	----

If “Yes”, has the requesting party provided:

22.1 The reason(s) why the requesting Party believe that, without the “anti tipping off” requirement, their enquiry and / or the assessment or collection of tax may be seriously prejudiced.

Yes	No
-----	----

22.2 Confirmation that the requesting Party would be able to impose a similar “anti-tipping off” prohibition in the event of a request being made to them by Guernsey in similar circumstances.

Yes	No
-----	----

Comments

23. Does the requesting Party consider there to be a significant risk that the person(s) in possession of or able to obtain the information being requested would remove, tamper with, falsify or destroy the documents/information held if requested to provide them?

Yes	No
-----	----

if “Yes”, has the requesting Party provided any information/evidence they have in support of this.

Yes	No
-----	----

Comments

24. In the event of an appeal, does the requesting Party require the Guernsey competent authority to:

24.1	Apply to the court for an order requiring the documents to be lodged with the court, pending the outcome of the appeal	Yes	No
24.2	Apply to the court for an order detailed that the Notice requiring production of the documents be complied with, pending the outcome of the appeal.	Yes	No
24.3	Has the requesting Party provided the basis for their belief that there would be little merit in an appeal which may have be lodged as a delaying tactic or to not apply for such an order may result in the documents being destroyed, defaced, etc?	Yes	No
<u>Comments</u>			

### **PART 5 – Electronic communication**

25.	Has part 5 of the request template, relating to electronic communication, been completed?	Yes	No
If “Yes” please provide the relevant email address to be used:			

### **PART 6 – Miscellaneous**

26.	Has part 6 of the request template, relating to miscellaneous information, been completed?	Yes	No
<u>Comments</u>			

### **PART 7 - Potential reasons to decline request**

27.	Request does not conform to terms of the DTA?	Yes	No
<u>Comments</u>			
28.	The requesting Party has not pursued “all reasonable means”	Yes	No
<u>Comments</u>			
29.	Disclosure is contrary to Guernsey’s public policy?	Yes	No
<u>Comments</u>			
30.	The information sought is subject to:		
30.1	Legal privilege	Yes	No
30.2	A trade, business, industrial or commercial or professional secret or trade process	Yes	No
<u>Comments</u>			
31.	The request is at variance with Guernsey’s laws or administrative practices?	Yes	No
<u>Comments</u>			
32.	The requesting Party would be unable to obtain information in similar circumstances?	Yes	No
<u>Comments</u>			

# C E R T I F I C A T E

**I confirm that I have reviewed the above request and:**

- (a) there is no reason why the request should not be processed; or
- (b) the request should not be processed at this time because \*
- (c) I am satisfied that it is necessary to provide the third party (in Guernsey) who is believed to hold the information with the name of the person whose tax affairs are under enquiry; or
- (d) I am satisfied that it is not necessary to provide the third party (in Guernsey) who is believed to hold the information with the name of the person whose tax affairs are under enquiry and I have, therefore, prepared the appropriate application to a member of the Guernsey Tax Tribunal in accordance with section 75CB of the Law.

*(delete as appropriate)*

Name               \*

Job title           \*

Signed             \_\_\_\_\_

Date               \*

**Confirmation that request approved/declined for processing**

Name of competent authority   \*

Signed             \_\_\_\_\_

Date               \*

**“Reasonable opportunity given” (section 75A(2) / 75B(3) [delete as appropriate])**

A reasonable opportunity to provide the information was given:

to:

at:

on:

**OR**

It was not considered appropriate to give reasonable opportunity in this case because \* and this would \*prejudice the inquiry/\*prevent the Director from performing his functions (\*delete as appropriate).

Signed             \_\_\_\_\_                      Date             \_\_\_\_\_



## Appendix 5- TIEA Request Template

**Tax Information Exchange Agreement (“TIEA”) Request**

Date this request is being sent to Guernsey:

**PART 1 – Information required to satisfy overall conformity with the TIEA**

1. This is a request for information under the TIEA between the Government of **[enter the name of the requesting country]** and the States of Guernsey for the Exchange of Information relating to Taxes.

2. This request for the exchange of information is (please place an “x” in the relevant box):

- being made by **[enter the name of the competent authority]**, for the purposes of the above mentioned TIEA.
- being made by and on behalf of **[enter the name of the competent authority]** acting by and through their delegate **[enter the delegate’s name and address]**, for the purposes of the above mentioned TIEA.


3. The request relates to the (please place an “x” in the relevant box(es)):

- assessment, collection or enforcement of tax(es) in relation to the person(s) named below
- investigation or prosecution of criminal tax matters in relation to the person(s) named below
- **[if any other type please specify here]** in relation to the person(s) named below


which is in accordance with Article **[enter the relevant Article number relating to the type of the request]** of the TIEA.

4. The request relates to **[enter the tax(es) which are relevant to the request]** which is in accordance with Article **[enter the relevant Article number]** of the TIEA.

5. Is this request being made on the basis of an investigation or prosecution of a criminal tax matter?

Yes	No
-----	----

If “Yes” please clarify:

5.1 Are there any procedures in place in your territory under which a criminal tax matter may be resolved by way of civil procedures, in place of a prosecution?

Yes	No
-----	----

5.2 If the answer to 5.1 is “Yes”, is this request being made in connection with a criminal tax matter which, it is proposed, will be resolved by way of such civil procedures? [if “Yes”, please provide full details as to why you consider this request continues to satisfy the definition of a “criminal tax matter”]

Yes	No
-----	----

**PART 2 - Information provided to support the request****IMPORTANT**

**if there is more than one taxpayer involved in the request please provide the details for each**

<b>person separately by copying and pasting section 6 to 12, as appropriate.]</b>	
In section 6, please complete as many of the fields as possible to assist us in identifying the person concerned.	
6. The identity of person(s) under examination or investigation (“the Taxpayers”) and required information:	
In the case of an individual please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known address:</b>	
<b>Date of Birth:</b>	
<b>Other identifying details available (please specify)</b>	
In the case of a company please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known registered address:</b>	
<b>Date of registration/incorporation</b>	
<b>Place of registration/incorporation:</b>	
7. The identity of any other persons or arrangements (such as a Trust) connected to the Taxpayer and relevant to this request. <u>NOTE</u> If the connected person is believed to be in possession of or able to obtain the information requested please place that person’s details in section 13.	
In the case of an individual please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known address:</b>	
<b>Date of Birth:</b>	
In the case of a company please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known registered address:</b>	
<b>Date of registration/incorporation:</b>	
<b>Place of registration/incorporation</b>	
In the case of an arrangement please provide as much of the following as is available:	
<b>Name:</b>	
<b>Contact address (if applicable)</b>	
<b>Type of arrangement (for example, a trust, a partnership, a foundation etc)</b>	
<b>Date of registration/incorporation (if applicable)</b>	
<b>Place of registration/incorporation (if applicable)</b>	
8. The period for which the information is requested:	From:
	To: (inclusive)
9. Details of the information/documents required: [enter, in as much detail as possible, the information and/or the documents you are requesting]	
10. The tax purpose for which the information is sought:  [please provide a summary of the tax purpose for which the information is sought relating to this person, including: 10.1 The nature of the activity being examined/investigated (with reference to section 3 above).  10.2 The type of taxes which are subject to the examination/investigation, including details of the relevant taxable period of each tax.	

**10.3 If the period(s) for which the information/documents are required (see section 8 above) relate to any period of time outside of the tax years detailed in 10.2, please explain the connection between such information and the tax years listed].**

11. The reason(s) why the information requested is considered to be “foreseeably relevant” to tax administration and enforcement within your territory, with respect to the person identified in section 6:

**[summarise the relevant details of your examination/investigation which you consider indicate that the information/documents requested are foreseeably relevant to the examination/investigation]**

11.1 Have you provided the Guernsey competent authority with all of the background information which is relevant to the request? [if “No” provide details of the reason(s) why the omitted information has not been provided]

Yes

No

12. The grounds for believing that the information requested is present in Guernsey or is in the possession of or obtainable by a person in Guernsey:

**[explain here the reasons, factors and evidence from which it has been determined that this information is in the possession of or obtainable by a person in Guernsey]**

13. Details of the person believed to be in possession of or able to obtain the information requested:

**IMPORTANT**

**If there is more than one person believed to be in possession of or able to obtain the information, please provide the details for each person separately by copying and pasting each of the sections directly below for each such person]**

<b>Name:</b>	
<b>Last known address:</b>	
<b>Capacity in which they hold the information (if known), e.g. if a Trustee provide details of the Trust; if a Company Officer, provide details of the Company:</b>	

14. Details of the format in which you prefer the information to be provided:

- copies of original documents (not authenticated/certified), or
- copies of original documents (authenticated/certified) – see also section 21.
- sworn depositions
- other **[please specify here]**

15. I confirm that the request conforms with our laws and administrative practices, and the information would be obtainable in similar circumstances, both for our own tax purposes and in response to a TIEA request from Guernsey’s competent authority.

16. I confirm that all reasonable means have been pursued in our territory to obtain the information requested, except where this would give rise to disproportionate difficulty.

<p>17. I confirm that assessment or collection of the tax(es), which is/are the subject of this request is not barred by any Statute of Limitations or similar restrictions in our territory.</p> <p><b>[If there is any reliance on “special circumstances” to extend the normal period of limitation, please describe and explain the special circumstances]</b></p>
<p>18. I confirm that the information contained in this request is furnished under the provisions of and in conformity with the TIEA with Guernsey and that the use and disclosure of information which will be provided as a result of this request will be governed accordingly.</p>

### **PART 3 – Potentially excluded information required**

19. Do you believe that any of the information sought is, or may be, subject to:			
19.1 legal privilege? (delete as appropriate) [if “Yes”, provide details]	Yes	No	Not known
19.2 a trade, business, industrial or commercial or professional secret or trade process? (delete as appropriate) [if “Yes”, provide details]	Yes	No	Not known
<p>For the avoidance of doubt, if it is determined that any of the information sought is subject to legal privilege, a trade, business, industrial or commercial or professional secret it may not be possible to exchange that information</p>			

### **PART 4 - Operational aspects of the request**

20. Is there any specific time limit within which you require the information requested to be provided (for example, to meet court deadlines, etc)?	Yes	No
<b>[if “Yes”, enter the date that the information is required by or the time limit associated with this request, together with the reason for the timescale]</b>		
21. If in section 14 you requested “copies of original documents (authenticated/certified)” please clarify whether specific wording is required in the certificate.	Yes	No
<b>[if “Yes”, please either provide details of the specific text to be included in the certificate or provide a template of the certificate you would require to be completed]</b>		
22. The Guernsey Income Tax Law includes a provision enabling the Guernsey competent authority to require a person, who is served with a Notice to provide information, not to advise third parties (an “anti-tipping off” provision) Do you wish the Guernsey competent authority to invoke the “anti-tipping off” provision in any formal Notice issued?	Yes	No
<p><b>[if “Yes”, please provide:</b></p> <p><b>22.1 The reason(s) why you believe that, without the “anti tipping off” requirement, your enquiry and / or the assessment or collection of tax may be <u>seriously</u> prejudiced.</b></p> <p><b>22.2 Confirmation that you would be able to impose a similar “anti-tipping off” prohibition in the event of a request being made to you by Guernsey in similar circumstances.]</b></p>		
23. Do you consider there to be a significant risk that the person(s) in possession of or able to obtain the information being requested would remove, tamper with, falsify or destroy the documents/information held if requested to provide them?	Yes	No
<b>[if “Yes”, please provide any information/evidence you have in support of this. Note: Your</b>		

response will then form the basis of any application to the Royal Court/Bailiff, in Guernsey, for a Court Order/Search Warrant]

24. The Guernsey Income Tax Law includes a provision where, in the event that an appeal is made;

24.1 The court can order the documents to be lodged with the court, pending the outcome of the appeal or

24.2 The court can order that the Notice requiring production of the documents be complied with, pending the outcome of the appeal.

Do you require the Guernsey competent authority to make such an application to the court? 

Yes	No
-----	----

**Note: It is anticipated that the court would only exercise these powers in cases where there is good reason to believe that the appeal has little merit, and may have been made primarily as a delaying tactic, or not to do so may result in the documents being destroyed, defaced, etc.**

[if “Yes”, please specify which of paragraphs 24.1 or 24.2 applies and provide the basis for your belief that this is so, including any relevant timescales that are being worked to (e.g. relevant court dates, etc). This will then form the basis of any representation to the Royal Court in the event that such an appeal is made]

## **PART 5 – Electronic communication**

25.1 Are you content to communicate via encrypted e-mail? 

Yes	No
-----	----

If “Yes” please provide the relevant email address to be used:

25.2 Are you content to receive the requested information/documents electronically, via encrypted e-mail (if possible)? 

Yes	No
-----	----

If “Yes” please read paragraph 3 of the Director’s letter to competent authorities dated 16 December 2011, which is available on our website (<http://www.gov.gg/article/3523/Tax-Information-Exchange-Agreements>) - the document is titled “[letter sent to all TIEA partners detailing interpretation and practical matters concerning Guernsey’s TIEAs \[1005kb\]](#)”. This explains the Director’s ability to correspond electronically, specifically if case specific data is being sent by the Director it will be contained as an attachment to an encrypted e-mail using Egress Switch software.

## **PART 6 - Miscellaneous**

This part of template need only be completed if you wish to provide any further information, etc which you consider may be relevant to the request and which is not already covered in Parts 1 – 5.

Signed \_\_\_\_\_

\_\_\_\_\_  
[Official Capacity]

Date [dd/mm/yyyy]

Version: December 2012
---------------------------

## Appendix 6- DTA Request Template

**Double Taxation Agreement (“DTA”) Request**

<b>Date this request is being sent to Guernsey:</b>	
---	--

<b><u>PART 1 – Information required to satisfy overall conformity with the DTA</u></b>		
1. This is a request for information under the DTA between the Government of <b>[enter the name of the requesting country]</b> and the States of Guernsey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With Respect to Taxes on Income.		
2. This request for the exchange of information is (please place an “x” in the relevant box):		
<ul style="list-style-type: none"> <li>being made by <b>[enter the name of the competent authority]</b>, for the purposes of the above mentioned DTA.</li> <li>being made by and on behalf of <b>[enter the name of the competent authority]</b> acting by and through their delegate <b>[enter the delegate’s name and address]</b>, for the purposes of the above mentioned DTA.</li> </ul>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div>
3. The request relates to the (please place an “x” in the relevant box(es)):		
<ul style="list-style-type: none"> <li>assessment, collection or enforcement of tax(es) in relation to the person(s) named below</li> <li>investigation or prosecution of criminal tax matters in relation to the person(s) named below</li> <li><b>[if any other type please specify here]</b> in relation to the person(s) named below</li> </ul>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div>
which is in accordance with Article <b>[enter the relevant Article number relating to the type of the request]</b> of the DTA.		
4. The request relates to <b>[enter the tax(es) which are relevant to the request]</b> which is in accordance with Article <b>[enter the relevant Article number]</b> of the DTA.		
5. Is this request being made on the basis of an investigation or prosecution of a criminal tax matter?	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div>
If “Yes” please clarify:		
5.1 Are there any procedures in place in your territory under which a criminal tax matter may be resolved by way of civil procedures, in place of a prosecution?	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div>
5.2 If the answer to 5.1 is “Yes”, is this request being made in connection with a criminal tax matter <u>which, it is proposed, will</u> be resolved by way of such civil procedures? [if “Yes”, please provide full details as to why you consider this request continues to satisfy the definition of a “criminal tax matter”]	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div>

**PART 2 - Information provided to support the request****IMPORTANT**

**if there is more than one person involved in the request please provide the details for each person separately by copying and pasting section 6 to 12, as appropriate.]**

In section 6, please complete as many of the fields as possible to assist us in identifying the person concerned.	
6. The identity of person(s) under examination or investigation (“the Taxpayers”) and required information:	
In the case of an individual please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known address:</b>	
<b>Date of Birth :</b>	
<b>Other identifying details available (please specify)</b>	
In the case of a company please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known registered address:</b>	
<b>Date of registration/incorporation:</b>	
<b>Place of registration/incorporation:</b>	
7. The identity of any other persons or arrangements (such as a Trust) connected to the Taxpayer and relevant to this request. <u>NOTE</u> If the connected person is believed to be in possession of or able to obtain the information requested please place that person’s details in section 13.	
In the case of an individual please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known address:</b>	
<b>Date of Birth (if known);</b>	
In the case of a company please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known registered address:</b>	
<b>Date of registration/incorporation:</b>	
<b>Place of registration/incorporation:</b>	
In the case of an arrangement please provide as much of the following as is available:	
<b>Name:</b>	
<b>Contact address (if applicable)</b>	
<b>Type of arrangement (for example, a trust, a partnership, a foundation etc)</b>	
<b>Date of registration/incorporation (if applicable)</b>	
<b>Place of registration/incorporation (if applicable)</b>	
8. The period for which the information is requested:	From:
	To: (inclusive)
9. Details of the information/documents required: [enter, in as much detail as possible, the information and/or the documents you are requesting]	
10. The tax purpose for which the information is sought:	
[please provide a summary of the tax purpose for which the information is sought relating to this person, including:	
10.1 The nature of the activity being examined/investigated (with reference to section 3 above).	
10.2 The type of taxes which are subject to the examination/investigation, including details of the relevant taxable period of each tax.	
10.3 If the period(s) for which the information/documents are required (see section 8 above) relate to any period of time outside of the tax years detailed in 10.2, please explain the connection between such information and the tax years listed].	

<p>11. The reason(s) why the information requested is considered to be “foreseeably relevant” to carrying out the provisions of this Agreement or to the tax administration and enforcement within your territory, with respect to the person identified in section 6:</p> <p><b>[summarise the relevant details of your examination/investigation which you consider indicate that the information/documents requested are foreseeably relevant to the examination/investigation]</b></p>							
<p>11.1 Have you provided the Guernsey competent authority with all of the background information which is relevant to the request? [if “No” provide details of the reason(s) why the omitted information has not been provided]</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; height: 40px;">Yes</td> <td style="width: 50%; height: 40px;">No</td> </tr> </table>	Yes	No				
Yes	No						
<p>12. The grounds for believing that the information requested is present in Guernsey or is in the possession of or obtainable by a person in Guernsey:</p> <p><b>[explain here the reasons, factors and evidence from which it has been determined that this information is in the possession of or obtainable by a person in Guernsey]</b></p>							
<p>13. Details of the person believed to be in possession of or able to obtain the information requested:</p> <p><b><u>IMPORTANT</u></b></p> <p><b>If there is more than one person believed to be in possession of or able to obtain the information, please provide the details for each person separately by copying and pasting each of the sections directly below for each such person]</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"><b>Name:</b></td> <td style="width: 50%;"></td> </tr> <tr> <td style="padding: 5px;"><b>Last known address:</b></td> <td></td> </tr> <tr> <td style="padding: 5px;"><b>Capacity in which they hold the information (if known), e.g. if a Trustee provide details of the Trust; if a Company Officer, provide details of the Company:</b></td> <td></td> </tr> </table>		<b>Name:</b>		<b>Last known address:</b>		<b>Capacity in which they hold the information (if known), e.g. if a Trustee provide details of the Trust; if a Company Officer, provide details of the Company:</b>	
<b>Name:</b>							
<b>Last known address:</b>							
<b>Capacity in which they hold the information (if known), e.g. if a Trustee provide details of the Trust; if a Company Officer, provide details of the Company:</b>							
<p>14. Details of the format in which you prefer the information to be provided:</p> <ul style="list-style-type: none"> <li>copies of original documents (<u>not</u> authenticated/certified), or</li> <li>copies of original documents (authenticated/certified) – see also section 21.</li> <li>sworn depositions</li> <li>other <span style="border: 1px solid black; padding: 2px 10px;">[please specify here]</span></li> </ul>							
<p>15. I confirm that the request conforms with our laws and administrative practices, and the information would be obtainable in similar circumstances, both for our own tax purposes and in response to a DTA request from Guernsey’s competent authority.</p>							
<p>16. I confirm that all reasonable means have been pursued in our territory, except where this would give rise to disproportionate difficulty.</p>							
<p>17. I confirm that assessment or collection of the tax(es), which is/are the subject of this request is not barred by any Statute of Limitations or similar restrictions in our territory.</p> <p><b>[If there is any reliance on “special circumstances” to extend the normal period of limitation, please describe and explain the special circumstances]</b></p>							
<p>18. I confirm that the information contained in this request is furnished under the provisions of and in</p>							



conformity with the DTA with Guernsey and that the use and disclosure of information which will be provided as a result of this request will be governed accordingly.

### **PART 3 – Potentially excluded information required**

19. Do you believe that any of the information sought is, or may be, subject to:

19.1 legal privilege? (delete as appropriate) [if “Yes”, provide details]

Yes	No	Not known
-----	----	-----------

19.2 a trade, business, industrial or commercial or professional secret or trade process? (delete as appropriate) [if “Yes”, provide details]

Yes	No	Not known
-----	----	-----------

For the avoidance of doubt, if it is determined that any of the information sought is subject to legal privilege, a trade, business, industrial or commercial or professional secret it may not be possible to exchange that information

### **PART 4 - Operational aspects of the request**

20. Is there any specific time limit within which you require the information requested to be provided (for example, to meet court deadlines, etc)?

Yes	No
-----	----

**[if “Yes”, enter the date that the information is required by or the time limit associated with this request, together with the reason for the timescale]**

21. If in section 14 you requested “copies of original documents (authenticated/certified)” please clarify whether specific wording is required in the certificate.

Yes	No
-----	----

**[if “Yes”, please either provide details of the specific text to be included in the certificate or provide a template of the certificate you would require to be completed]**

22. The Guernsey Income Tax Law includes a provision enabling the Guernsey competent authority to require a person, who is served with a Notice to provide information, not to advise third parties (an “anti-tipping off” provision) Do you wish the Guernsey competent authority to invoke the “anti-tipping off” provision in any formal Notice issued?

Yes	No
-----	----

**[if “Yes”, please provide:**

**22.1 The reason(s) why you believe that, without the “anti tipping off” requirement, your enquiry and / or the assessment or collection of tax may be seriously prejudiced.**

**22.2 Confirmation that you would be able to impose a similar “anti-tipping off” prohibition in the event of a request being made to you by Guernsey in similar circumstances.]**

23. Do you consider there to be a significant risk that the person(s) in possession of or able to obtain the information being requested would remove, tamper with, falsify or destroy the documents/information held if requested to provide them?

Yes	No
-----	----

**[if “Yes”, please provide any information/evidence you have in support of this. Note: Your response will then form the basis of any application to the Royal Court/Bailiff, in Guernsey, for a Court Order/Search Warrant]**

24. The Guernsey Income Tax Law includes a provision where, in the event that an appeal is made;

24.1 The court can order the documents to be lodged with the court, pending the outcome of the

appeal or

- 24.2 The court can order that the Notice requiring production of the documents be complied with, pending the outcome of the appeal.

Do you require the Guernsey competent authority to make such an application to the court? 

Yes	No
-----	----

**Note: It is anticipated that the court would only exercise these powers in cases where there is good reason to believe that the appeal has little merit, and may have been made primarily as a delaying tactic, or not to do so may result in the documents being destroyed, defaced, etc.**

**[if “Yes”, please specify which of paragraphs 24.1 or 24.2 applies and provide the basis for your belief that this is so, including any relevant timescales that are being worked to (e.g. relevant court dates, etc). This will then form the basis of any representation to the Royal Court in the event that such an appeal is made]**

### **PART 5 – Electronic communication**

- 25.1 Are you content to communicate via encrypted e-mail? 

Yes	No
-----	----

If “Yes” please provide the relevant email address to be used:

- 25.2 Are you content to receive the requested information/documents electronically, via encrypted e-mail (if possible)? 

Yes	No
-----	----

If “Yes” please read paragraph 3 of the Director’s letter to competent authorities dated 16 December 2011, which is available on our website (<http://www.gov.gg/article/3523/Tax-Information-Exchange-Agreements>) – the document is titled “letter sent to all TIEA partners detailing interpretation and practical matters concerning Guernsey’s TIEAs [1005kb]” This explains the Director’s ability to correspond electronically, specifically if case specific data is being sent by the Director it will be contained as an attachment to an encrypted e-mail using Egress Switch software.

### **PART 6 - Miscellaneous**

This part of template need only be completed if you wish to provide any further information, etc which you consider may be relevant to the request and which is not already covered in Parts 1 – 5.

Signed \_\_\_\_\_

\_\_\_\_\_  
[Official Capacity]

Date \_\_\_\_\_  
[dd/mm/yyyy]

**Appendix 8- Application to omit the name of a taxpayer in a notice under section 75B(2) of the Income Tax (Guernsey) Law 1975 (“the Law”), as amended, in accordance with section 75CB(2) of the Law**

**Legislative provision**

This application is being made in accordance with the provisions of section 75CB(2) of the Law. Section 75CB was inserted into the Law with effect from 30 April 2014 and is copied below:

- 75CB. (1) *A notice under section 75B(2) shall name the taxpayer with whose liability the Director of Income Tax is concerned unless the Director of Income Tax is satisfied –*
- (a) *that the notice relates to a taxpayer whose identity is not known to him or to a class of taxpayers whose individual identities are not known to him, and*
  - (b) *that the information which is likely to be contained in the documents to which the notice relates is not readily available to the Director of Income Tax from another source.*
- (2) *A notice under section 75B(2) may also, with the express permission of a single member of the Guernsey Tax Tribunal appointed for the purpose by the President (or in his absence the Vice-President) thereof, omit the name of the taxpayer with whose liability the Director of Income Tax is concerned where that single member and the Director of Income Tax are satisfied that –*
- (a) *it is not necessary to name the taxpayer –*
    - (i) *for the purpose of obtaining the delivery, making available for inspection or furnishing of the documents or information referred to in section 75B(2), or*
    - (ii) *otherwise for the purpose of performing the functions of the Director of Income Tax (whether in relation to the implementation, within the meaning of section 75CC, of any approved international agreement or any provision thereof, or otherwise), or*
  - (b) *it is otherwise necessary or desirable to omit the name of the taxpayer (for example, in the interests of protecting confidentiality).*
- (3) *For the avoidance of doubt the member of the Guernsey Tax Tribunal appointed under subsection (2) is not under any duty to inquire into the substantive issues of law or fact raised in or relating to the notice under section 75B(2) or the contents thereof including, without limitation, any liability or alleged liability, or the circumstances of or giving rise to any liability or alleged liability, to tax under the law of Guernsey or of any other territory.*
- (4) *No appeal lies against a decision of the appointed member under subsection (2).*
- (5) *A member of the Guernsey Tax Tribunal –*
- (a) *when exercising his functions under this section is not acting on behalf of or as a member of the Guernsey Tax Tribunal but is exercising an independent office, and*
  - (b) *in the case of the appointed member, may not sit as a member of the Guernsey Tax Tribunal when it is hearing any appeal, question or issue connected or*

*relating to the subject matter of the notice.*

- (6) *A member of the Guernsey Tax Tribunal may not perform any function under this section unless he has taken an oath or made an affirmation of confidentiality under section 206(1).*
- (7) *No liability shall be incurred by any member of the Guernsey Tax Tribunal in respect of anything done or omitted to be done in the discharge or purported discharge of any function under this section unless the thing is done or omitted to be done in bad faith or is attributable to his own fraud or wilful misconduct.*
- (8) *The Policy Council may determine the costs, fees, expenses and allowances payable to a member of the Guernsey Tax Tribunal in respect of the performance of any functions under this section.*

### **Background**

1. The Director of Income Tax (“the Director”) has received a request for the exchange of information under the [Tax Information Exchange Agreement (“TIEA”)/Double Taxation Arrangement (“DTA”)] between Guernsey and [enter partner country name (“the [enter country name/abbreviation] TIEA/DTA”)].
2. The request was dated [enter date] and was received by the Director on [enter date].
3. In accordance with section 75C(2) of the Law the [TIEA/DTA] request has been reviewed and I am satisfied that the request for information is made in accordance with the [enter country name] TIEA/DTA. As such, in accordance with section 75C(1) of the Law the Director may exercise his powers under sections 75A and 75B of the Law.
4. The request requires obtaining [certified copies/copies of documents/information from [enter name of Guernsey person believed to be in possession of or able to obtain the documents/information], therefore I have prepared a relevant notice, in accordance with section 75B(2) of the Law. As you will see from text copied above, section 75CB(1) of the Law provides the default that notices issued under section 75B(2) shall name the taxpayer, with whose liability the Director is concerned (unless, broadly, the Director is unaware of the identity of the taxpayer).
5. Section 75CB(2), however, also enables the Director to omit the name of the taxpayer with whose liability he is concerned, with the express permission of a single member of the Guernsey Tax Tribunal, where both agree that it is, inter alia, not necessary to name the taxpayer for the purpose of obtaining the delivery of the documents.

### **Synopsis of the [enter country name/abbreviation] [TIEA/DTA] Request**

6. The [enter country name/abbreviation] [TIEA/DTA] request details that the tax affairs of:
  - [list the names of the taxpayers]  
(collectively “the Taxpayers”)

are under examination for the [enter name/abbreviation of country] tax years [enter years inclusive].
7. The [enter country name/abbreviation] [TIEA/DTA] request details the investigator’s discovery that [enter summary of the structure/arrangement]. A broad overview diagram of the scheme is enclosed (**Appendix i**), the mechanics of which were:

[if applicable provide a synopsis of the mechanics of the scheme/structure/arrangement – for example:

- 7.1. Mr A (being one of the Taxpayers) began transferring funds from ABC Corporation Inc, which he wholly owns, to company B.
- 7.2. Company B then made arrangements for these funds to be ultimately transferred offshore into bank accounts held with [Guernsey Bank] (those accounts being held in the names of various entities of which the [Guernsey Fiduciary Company] is either connected or act in a fiduciary capacity).
- 7.3. The funds would move between the various [Guernsey bank] accounts with Taxpayer 1's funds ultimately finding their way to the [Guernsey Bank] account designated, by the [Guernsey Fiduciary Company], as “\*”.
- 7.4. The funds were then ultimately repatriated back to the Taxpayers through alleged loans to Mr A and Mrs A.

#### **Details of the documents/information required**

8. A copy of the proposed notice is enclosed (**Appendix ii**) and as you will see the documents which [enter name of Guernsey person believed to be in possession of or able to obtain the documents/information] will be required to provide (insofar as they are in [Guernsey person's] power or possession) are:

[insert the text from the section 75B notice which has been drafted]

#### **[“Documents and information required**

1) ]”

#### **Conclusion**

As you will see the [documents/information] which are being requested from [enter name of Guernsey person believed to be in possession of or able to obtain the documents/information] have no direct link to any of the Taxpayers who are the subject of the [enter country name/abbreviation] [TIEA/DTA] request as the [example: bank accounts are held either directly or indirectly by the Fiduciary Company].

I am, therefore, satisfied that it is necessary to omit the name of the Taxpayers in the notice to be issued to [example: Guernsey Bank] as to do so could be considered to breach the provisions of Article [Article No.] (Confidentiality) of the [enter country name/abbreviation] [TIEA/DTA], because there is no need for [example: Guernsey Bank] to be aware of the ongoing investigation being carried out by the [enter country name/abbreviation] authorities into the tax affairs of the Taxpayers in order for [example: Guernsey Bank] to respond to the notice.

In view of this I am, respectfully, requesting your agreement with my conclusion and, if so, your permission to omit the name of the Taxpayers from the enclosed notice, in accordance with section 75CB(2) of the Law.

**N Garland**

Deputy Director (Compliance & (International)

[enter date]

**Appendix 9 -Permission Given by GTT under section 75CB of the Income Tax (Guernsey) Law, 1975, as amended (“the Law”).**

**Permission Given;**

**Decision by a single Member of the Guernsey Tax tribunal under section 75CB of the Income Tax (Guernsey) Law, 1975, as amended (“the Law”).**

1. The Director of Income Tax (“the Director”) has received a request for the exchange of information under the [Tax Information Exchange Agreement/Double Taxation Arrangement] between Guernsey and the [enter name of country] (“[\*] TIEA”/”DTA”).
2. The request was dated [enter date] and was received by the Director on [enter date]. This request is inscribed in the records of the Director under reference [enter reference].
3. The request has been reviewed by the Director who has advised me that he is satisfied that it is made in accordance with the terms of the [\*] [TIEA/DTA]. As such, in accordance with section 75C(1) of the Law the Director may exercise his powers under sections 75A and 75B of the Law in order to obtain information for the [\*] authorities.
4. Having heard from the [select: **Director/Deputy Director (Compliance and international)/Compliance & International Manager**], I am satisfied that, under the provisions of section 75CB of the Law, there is no need to name the persons whose tax affairs are under enquiry by the [\*] tax authorities in any order issued to obtain the required information from [enter name of Guernsey person from who the information is required], and I give my express permission for the Director to proceed accordingly.

Signed,

.....  
[enter name of GTT member]

Member of the Guernsey Tax Tribunal

.....  
Date

**Appendix 10- by GTT under section 75CB of the Income Tax (Guernsey) Law, 1975, as amended (“the Law”).**

**Permission Refused:**

**Decision by a single Member of the Guernsey Tax tribunal under section 75CB of the Income Tax (Guernsey) Law, 1975, as amended (“the Law”).**

1. The Director of Income Tax (“the Director”) has received a request for the exchange of information under the [Tax Information Exchange Agreement/Double Taxation Arrangement] between Guernsey and the [enter name of country] (“[\*] TIEA/DTA”).
2. The request was dated [enter date] and was received by the Director on [enter date]. This request is inscribed in the records of the Director under reference [enter reference].
3. The request has been reviewed by the Director who has advised me that he is satisfied that it is made in accordance with the terms of the [\*] [TIEA/DTA]. As such, in accordance with section 75C(1) of the Law the Director may exercise his powers under sections 75A and 75B of the Law in order to obtain information for the [\*] authorities.
4. Having heard from the [select: Director/Deputy Director (Compliance and international)/Compliance & International Manager], I am satisfied that, notwithstanding the provisions of section 75CB of the Law, there is a need to name the persons whose tax affairs are under enquiry by the [\*] tax authorities in any order issued to obtain the required information from [enter name of Guernsey person from who the information is required]. The Director’s application, under section 75CB(2) of the Law, not to name the persons concerned, is denied accordingly.

Signed,

.....  
[Enter name of GTT member]

Member of the Guernsey Tax Tribunal

.....  
Date

**Appendix 11- Informal Approach letter to Requested person (pursuant to Section 75B of the Income Tax (Guernsey) Law 1975, as amended)**

[Enter name and address]

[S&C.2(L)(\*)(\*)/\*\*]

Dear Sir or Madam,

**Informal approach for documents/information pursuant to section 75B(3) of the Income Tax (Guernsey) Law 1975, as amended (“the Law”)**

Under the provisions of section 75B of the Law, I am authorised to require you to provide documents and to furnish information which are within your possession or power and which in my opinion are, or may be, relevant to an enquiry into the liability to tax of any taxpayer. This includes assistance given to another jurisdiction under an approved international agreement

The Law states that, with certain exceptions, a person must be given reasonable opportunity to provide the documents or information in question prior to a formal request being made (i.e. an opportunity to provide them “voluntarily”). This letter is, therefore, intended to provide you with such an opportunity. In the event you wish to refer to the Law, an electronic copy can be accessed at [www.gov.gg/tax](http://www.gov.gg/tax).

**Documents and information required**

I ask you to provide the following documents and information voluntarily [if certified copies are required include details of the certification requirements]:

[list the information/documents required (specifying the names, addresses and other identifying details of any other relevant entities/bank accounts, etc (if applicable)) to be taken from the content of the TIEA/DTA request – in numbered paragraphs]

**For the avoidance of doubt this is not a formal Notice under section 75B of the Law.**

To summarise, the purpose of this letter is to:

Continued.../...

- a) Provide you with a brief background regarding the provisions of section 75B of the Law.
- b) Provide you with details of the documents/ information I am seeking, prior to a formal Notice being issued.
- c) Enable you to comment on the content of the request, prior to a formal Notice being issued.
- d) Enable you to provide the documents /information voluntarily prior to a formal Notice being issued. I should be obliged if you would let me have your response, within seven days of the date of this letter.

If, at the expiry of the seven day period, you have not confirmed whether you are able to provide the documents/ information voluntarily, I will make arrangements for a section 75B Notice to be issued to you.



**Please note that you are not being asked to provide the documents/information within the seven day period (although you may do so if you are able to); at this stage you are only being asked to confirm within that period whether or not you are prepared to provide the documents/information voluntarily.**

I hope the above is clear. Should you wish to discuss any aspect of this letter please contact my colleague, [enter name] on [enter telephone number] (DDI), or by e-mail at [enter e-mail address].

Yours faithfully

[signature block of Director/Deputy Directors]

Encs

**Appendix 11 -Formal Notice to requested person (under Section 75B of the Income Tax (Guernsey) Law 1975, as amended)**

[Enter name and address]

[S&C.2(L)(\*)(\*)/\*\*]

[Date]

Dear Sir or Madam

**Notice requiring the production of documents and furnishing of information under section 75B of the Income Tax (Guernsey) Law 1975, as amended (“the Law”)**

Under the provisions of section 75B of the Law, I am authorised to require you to provide documents and to furnish information which are within your possession or power and which in my opinion are, or may be, relevant to an enquiry into the liability to tax of any taxpayer. This includes assistance given to another jurisdiction under an approved international agreement. In the event you wish to refer to the Law, an electronic copy can be accessed at [www.gov.gg/tax](http://www.gov.gg/tax).

I have received a request for assistance under the [Tax Information Exchange Agreement /Double Taxation Agreement] between Guernsey and [Enter name of country] (“the relevant Agreement”), that Agreement having been specified for the purposes of the Law as an approved international agreement.

The Law requires that I must be satisfied that the request for information is made in accordance with the provisions of, and for the purposes of, the relevant Agreement pursuant to which it was made. I confirm that I have carried out a review of the request and, taking into account the content of the request as a whole, I have concluded that the request has been made in accordance with the provisions of, and for the purposes of, the relevant Agreement<sup>1</sup>.

The Law also states that a person must be given reasonable opportunity to deliver or make available the documents in question or to furnish the information in question prior to a formal request being made.

**[EITHER]**

**[WHERE INFORMAL APPROACH HAS BEEN MADE]**

Such an opportunity has been provided in the letter dated [date of informal approach letter], addressed to you, to which [insert contact name] replied on [date] explaining that you would require a formal Notice. It is on this basis that this Notice has been issued.

**[OR]**

---

<sup>1</sup> Under the terms of a relevant Agreement, a jurisdiction making a request for assistance to Guernsey must satisfy certain conditions (such as providing certain information and confirmations and making certain statements). In discharging the obligations on him, under section 75C(2) of the Law, the Director has satisfied himself that all of the obligations under the relevant Agreement, as they apply to the jurisdiction making the request for information to which this notice relates, have been met. A copy of the relevant Agreement may be found at: <http://www.gov.gg/international-agreements>

**[WHERE THE GUERNSEY PERSON IS SUBJECT TO THE GFSC REGULATORY LAWS ]**

However, where a person or body of persons is subject to license, registration or authorisation from the Guernsey Financial Services Commission, under the regulatory Laws, there is no obligation for the Director to provide such an opportunity. As **[name of regulated entity]** is such a person or body of persons, it is on this basis that this Notice has been issued

**[EITHER]****[WHERE APPROVAL HAS BEEN REQUESTED AND GIVEN TO OMIT THE NAME OF THE TAXPAYER]**

Under the provision of section 75CB(2)(b) of the Law, a notice issued under section 75B(2) may also, with the express permission of a single member of the Guernsey Tax Tribunal omit the name of the taxpayer with whose liability the Director is concerned where that single member and the Director are satisfied it is otherwise necessary or desirable to omit the name of the taxpayer in the interests of protecting confidentiality. I can confirm that the Director is satisfied that it is necessary to omit the name of the taxpayer in this instance and permission to do so has been granted by a member of the Guernsey Tax Tribunal.

Under the provision of section 75CB(1)(a) of the Law, a notice issued under section 75B(2) shall name the taxpayer unless the Director of Income Tax is satisfied that the notice relates to a taxpayer whose identity is not known to him or to a class of taxpayers whose individual identities are not known to him, and that the information which is likely to be contained in the documents to which the notice relates is not readily available to the Director from another source. I can confirm that the Director is satisfied that this provision of section 75CB(1)(a) of the Law is applicable in this instance and as such, the identity or identities to whose liability I am concerned are not named.

**[WHERE THE NAMES ARE OMITTED FOR A GROUP REQUEST]**

Under the provision of section 75CB(1)(a) of the Law, a notice issued under section 75B(2) shall name the taxpayer unless the Director of Income Tax is satisfied that the notice relates to a taxpayer whose identity is not known to him or to a class of taxpayers whose individual identities are not known to him, and that the information which is likely to be contained in the documents to which the notice relates is not readily available to the Director from another source. I can confirm that the Director is satisfied that this provision of section 75CB(1)(a) of the Law is applicable in this instance and as such, the identity or identities to whose liability I am concerned are not named.

**[OR]****[WHERE THE TAXPAYER IS TO BE NAMED]**

The name[s] of the **[taxpayer/taxpayers/ individual/individuals]** **[and/or connected entity/ entities and /or arrangement/ arrangements]** with whose liability I am concerned **[is/are]**:

**[Where not being withheld]Details of the Taxpayer(s)**

<b>Name:</b>	[name of taxpayer]
<b>Last known address:</b>	[address per TIEA/DTA request]
<b>Date of Birth:</b>	[information per TIEA/DTA request]
<b>Other identifying details</b>	[information per TIEA/DTA request]

**[Where applicable]Details of [Other]Individuals, Entities or Arrangements**

<b>Name:</b>	[name of entity or arrangement]
<b>Last known address:</b>	[address per TIEA/DTA request]

**Date of [Birth/ Incorporation etc]:** [information per TIEA/DTA request]  
**Other identifying details** [information per TIEA/DTA request]

I have reason to believe that you have relevant documents and information and I hereby require you to deliver to me the documents and information detailed below within 30 days of the date of this Notice.

**Documents and information required**

**[list the information/documents required (specifying the names, addresses and other identifying details of any other relevant entities/bank accounts, etc (if applicable)) to be taken from the content of the TIEA/DTA request – in numbered paragraphs]**

Failure, without reasonable excuse, to comply with the requirements of this Notice, or the provision of documents or information which you know or have reasonable cause to know are false, deceptive or misleading, is a criminal offence.

You have the right of appeal against the Notice on the grounds contained in section 75K of the Law, subject to leave to appeal being granted by the Bailiff in accordance with the terms of that section.

I hope the above is clear. Should you wish to discuss any aspect of this Notice please contact my colleague, [enter name] on [enter telephone number] (DDI), or by e-mail at [enter e-mail address].

Yours faithfully

**[signature block of Director/Deputy Directors]**

**Enc**

**Appendix 12 -Formal Notice to requested person invoking “anti-tipping off” provisions (under Section 75B of the Income Tax (Guernsey) Law 1975, as amended)**

[Enter name and address]

[S&C.2(L)(\*)(\*) /\*\*]

Dear Sir or Madam

**Notice requiring the production of documents and furnishing of information under section 75B of the Income Tax (Guernsey) Law 1975, as amended (“the Law”)**

Under the provisions of section 75B of the Law, I am authorised to require you to provide documents and to furnish information which are within your possession or power and which in my opinion are, or may be, relevant to an enquiry into the liability to tax of any taxpayer. This includes assistance given to another jurisdiction under an approved international agreement. In the event you wish to refer to the Law, an electronic copy can be accessed at [www.gov.gg/tax](http://www.gov.gg/tax).

I have received a request for assistance under the [Tax Information Exchange Agreement /Double Taxation Agreement] between Guernsey and [Enter name of country] (“the relevant Agreement”), that Agreement having been specified for the purposes of the Law as an approved international agreement.

The Law requires that I must be satisfied that the request for information is made in accordance with the provisions of, and for the purposes of, the relevant Agreement pursuant to which it was made. I confirm that I have carried out a review of the request and, taking into account the content of the request as a whole, I have concluded that the request has been made in accordance with the provisions of, and for the purposes of, the relevant Agreement<sup>2</sup>.

The Law also states that a person must be given reasonable opportunity to deliver or make available the documents in question or to furnish the information in question prior to a formal request being made.

[EITHER]

[WHERE INFORMAL APPROACH HAS BEEN MADE]

Such an opportunity has been provided in the letter dated [date of informal approach letter], addressed to you, to which [insert contact name] replied on [date] explaining that you would require a formal Notice. It is on this basis that this Notice has been issued.

[OR]

---

<sup>2</sup> Under the terms of a relevant Agreement, a jurisdiction making a request for assistance to Guernsey must satisfy certain conditions (such as providing certain information and confirmations and making certain statements). In discharging the obligations on him, under section 75C(2) of the Law, the Director has satisfied himself that all of the obligations under the relevant Agreement, as they apply to the jurisdiction making the request for information to which this notice relates, have been met. . A copy of the relevant Agreement may be found at: <http://www.gov.gg/international-agreements>

**[WHERE THE GUERNSEY PERSON IS SUBJECT TO THE GFSC REGULATORY LAWS ]**

However, where a person or body of persons is subject to license, registration or authorisation from the Guernsey Financial Services Commission, under the regulatory Laws, there is no obligation for the Director to provide such an opportunity. As **[name of regulated entity]** is such a person or body of persons, it is on this basis that this Notice has been issued.

**[WHERE APPROVAL HAS BEEN REQUESTED AND GIVEN TO OMIT THE NAME OF THE TAXPAYER]**

Under the provision of section 75CB(2)(b) of the Law, a notice issued under section 75B(2) may also, with the express permission of a single member of the Guernsey Tax Tribunal omit the name of the taxpayer with whose liability the Director is concerned where that single member and the Director are satisfied it is otherwise necessary or desirable to omit the name of the taxpayer in the interests of protecting confidentiality. I can confirm that the Director is satisfied that it is necessary to omit the name of the taxpayer in this instance and permission to do so has been granted by a member of the Guernsey Tax Tribunal.

**[WHERE THE NAMES ARE OMITTED FOR A GROUP REQUEST]**

Under the provision of section 75CB(1)(a) of the Law, a notice issued under section 75B(2) shall name the taxpayer unless the Director of Income Tax is satisfied that the notice relates to a taxpayer whose identity is not known to him or to a class of taxpayers whose individual identities are not known to him, and that the information which is likely to be contained in the documents to which the notice relates is not readily available to the Director from another source. I can confirm that the Director is satisfied that this provision of section 75CB(1)(a) of the Law is applicable in this instance and as such, the identity or identities to whose liability I am concerned are not named.

**ANTI-TIPPING OFF PROVISION**

The **[enter name of country]** authorities have asked, in the request, that I invoke the provisions of Section 75B(4) of the Law, whereby the Director can direct that you must not inform or cause or permit the subject to be informed that this Notice has been given to you, or disclose or cause or permit to be disclosed to any person (including the subject) any information or matter which is likely to prejudice the enquiry to which this Notice relates, or the performance, by the Director, of his functions under the Law. When doing so, the **[enter name of country]** authorities have provided the relevant confirmations as set out in the booklet titled “A Guide to Income Tax Information Powers – what they are and when and how they will be used”, which can be accessed at [www.gov.gg/tax](http://www.gov.gg/tax):

I have, therefore, concluded that the request to invoke the provision is valid.

Under section 75B(4) of the Law, I hereby direct that you must not inform or cause or permit the subject to be informed that this Notice has been given to you, or disclose or cause or permit to be disclosed to any person (including the subject) any information or matter which is likely to prejudice the enquiry to which this Notice relates, or the performance, by the Director, of his functions under the Law.

**[WHERE THE TAXPAYER IS TO BE NAMED]**

The name[s] of the **[taxpayer/taxpayers/ individual/individuals] [and/or connected entity/ entities and /or arrangement/ arrangements]** with whose liability I am concerned **[is/are]**:

**[Where not being withheld]Details of the Taxpayer(s)**

<b>Name:</b>	[name of taxpayer]
<b>Last known address:</b>	[address per TIEA/DTA request]
<b>Date of Birth:</b>	[information per TIEA/DTA request]
<b>Other identifying details</b>	[information per TIEA/DTA request]

**[Where applicable]Details of [Other]Individuals, Entities or Arrangements**

**Name:** [name of entity or arrangement]  
**Last known address:** [address per TIEA/DTA request]  
**Date of [Birth/ Incorporation etc]:** [information per TIEA/DTA request]  
**Other identifying details** [information per TIEA/DTA request]

I have reason to believe that you have relevant documents and information and I hereby require you to deliver to me the documents and information detailed below within 30 days of the date of this Notice.

**Documents and information required**

**[list the information/documents required (specifying the names, addresses and other identifying details of any other relevant entities/bank accounts, etc (if applicable)) to be taken from the content of the TIEA/DTA request – in numbered paragraphs]**

Failure, without reasonable excuse, to comply with the requirements of this Notice, or the provision of documents or information which you know or have reasonable cause to know are false, deceptive or misleading, is a criminal offence.

You have the right of appeal against the Notice on the grounds contained in section 75K of the Law, subject to leave to appeal being granted by the Bailiff in accordance with the terms of that section.

I hope the above is clear. Should you wish to discuss any aspect of this Notice please contact my colleague, **[enter name]** on **[enter telephone number]** (DDI), or by e-mail at **[enter e-mail address]**.

Yours faithfully

**[signature block of Director/Deputy Directors]**

**Enc**

**Appendix 13- Acknowledgment of hand delivered documents**

[Enter name and address]

[S&C.2(L)(\*)(\*) /\*\*]

[Date]

\*

**Acknowledgement of Receipt of Documents**

I, the undersigned, acknowledge receipt of the package addressed to \* from the Director of Income Tax.

The package being hand delivered by a member of staff of the Income Tax Office on [enter date of delivery].

Date:

---

Signature

---

Name (Print):

---



**Appendix 14- Covering letter to competent authority**

[Enter name and address]

[S&amp;C.2(L)(\*)(\*)/\*\*]

[date]

Dear [insert name of competent authority]

**Exchange of Information****[requesting country]: [name of subject]****GUERNSEY: [name of Guernsey person]**

I refer to your original letter of **[date of request]**, containing a request for the exchange of information in accordance with the provisions of the **[Tax Information Exchange Agreement/Double Taxation Agreement]** between Guernsey and **[requesting country]** (“the relevant Agreement”).

A request was made to **[name of Guernsey person(s)]** in Guernsey to ascertain whether they were able to provide the information on a voluntary basis, as required under the provisions of section 75B(3) of the Income Tax (Guernsey) Law, 1975.

Subsequent to this a formal Notice was issued to **[insert Guernsey person]** on **[date]** and the documentation and information requested was provided on **[date]**, including a formal written response. As such, I am now able to provide these documents and the reply from **[Insert Guernsey person]**

**[If applicable, detail any additional comments/aspects requiring clarification – relating to the enclosed documents/information]**

This information is provided on the following basis:

- That the request relates to the **[determination, assessment, enforcement or collection of tax / investigation of criminal tax matters]**, which is in accordance with Article [\*] of the relevant Agreement between Guernsey and **[requesting country]**.
- That the request relates to the national income tax and municipal income tax, which is in accordance with Article [\*] of the relevant Agreement between Guernsey and **[requesting country]**.

This information is provided under the terms of the **[Tax Information Exchange Agreement/Double Taxation Agreement]** between Guernsey and **[requesting Country]**, and its use and disclosure must be governed accordingly.

For the avoidance of doubt I would clarify that whilst obviously I have no objection to the enclosed information/documents being disclosed, under the terms of the relevant Agreement, I would prefer that the content of this transmittal letter remains confidential.

continued.../...

I shall be obliged if you will confirm whether this now satisfies your request for information and I would be grateful to receive any feedback that you may have in relation to the usefulness of the information provided.

Should you require any further information/clarification concerning the above please do not hesitate to contact my colleague [enter name of EOI Officer], whose direct line telephone number is +44 (0) 1481 [enter DDI] or alternatively their e-mail address is [enter relevant e-mail address].

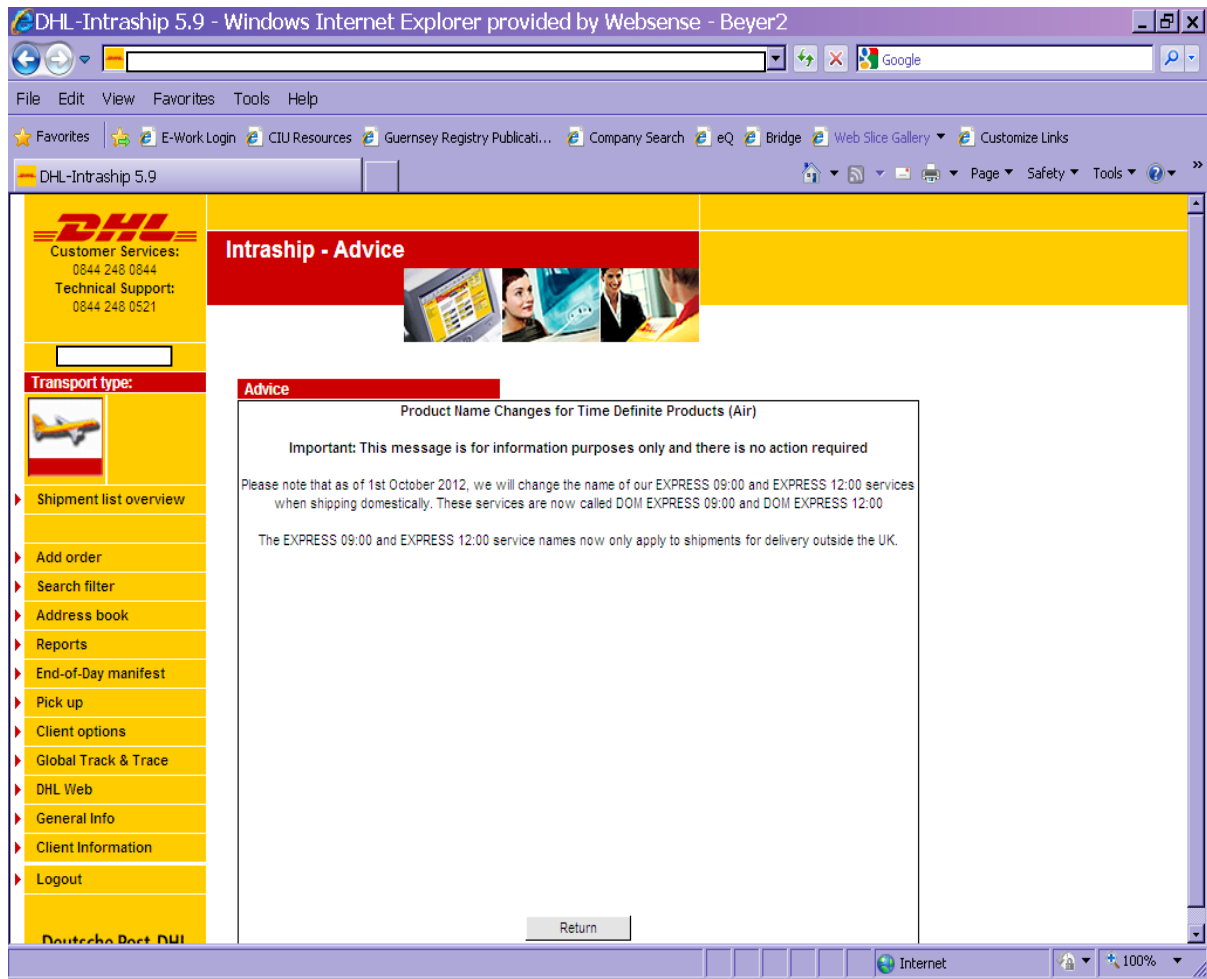
Yours sincerely

**[signature block of Director/Deputy Directors]**

**Encs**

## Appendix 15- DHL Guidance

### Appendix 15.1- DHL example screen



## Appendix 15.2 - DHL example screen

DHL-Intraship 5.9 - Windows Internet Explorer provided by Websense - Beyer2

File Edit View Favorites Tools Help

★ Favorites E-Work Login CIU Resources Guernsey Registry Publicati... Company Search eQ Bridge Web Slice Gallery Customize Links

DHL-Intraship 5.9

**DHL**  
Customer Services:  
0844 248 0844  
Technical Support:  
0844 248 0521

**Intraship - Add order**

Transport type:

Shipment list overview

Add order

Search filter

Address book

Reports

End-of-Day manifest

Pick up

Client options

Global Track & Trace

DHL Web

General Info

Client Information

Logout

Deutsch Post DHL

Shipper Receiver Shipment details Piece Details Export Document Notify Receiver

Origin code: ???

Sender ID: STATES OF GUERNSEY I Phone: 01481 705745

Company name: STATES OF GUERNSEY INCOME TA Fax: 01481 713911

Contact: Email:

Account: Vat No:

Address 1: 2, CORNET STREET

Address 2: ST PETER PORT

Address 3: GUERNSEY, CHANNEL ISLANDS

ZIP: City: GY1 3AZ GUERNSEY

Country: Guernsey

Find postcode & city

Time stamp:

Search Add address Update address Clear fields

Update page Invoice address...

Bold fields are mandatory.

Internet 100%

### Appendix 15.3 - DHL example screen

DHL-Intraship 5.9 - Windows Internet Explorer provided by Websense - Beyer2

File Edit View Favorites Tools Help

Google

DHL-Intraship 5.9

**DHL**  
Customer Services:  
0844 248 0844  
Technical Support:  
0844 248 0521

**Intraship - Add order**

Transport type:

Shipment list overview

Add order

Search filter

Address book

Reports

End-of-Day manifest

Pick up

Client options

Global Track & Trace

DHL Web

General Info

Client Information

Logout

Shipper Receiver Shipment details Piece Details Export Document Notify Receiver

☐ Combined shipper & receiver screen

Company name: ABC TAX OFFICE Phone: 020 123456

Contact: MR J BLOGGS Fax: 020 654321

Address 1: TAX HOUSE Email:

Address 2: 1, TAXABLE STREET Vat No:

Address 3: LONDON Destination code:

Match code: Paid by:

ZIP: City: SW1 ABC LONDON

Country: United Kingdom

Find postcode & city

Search Add address Clear fields

Update page

Bold fields are mandatory.

Internet 100%


## Appendix 15.4 - DHL example screen

DHL-Intraship 5.9 - Windows Internet Explorer provided by Websense - Beyer2

File Edit View Favorites Tools Help


★ Favorites E-Work Login CIU Resources Guernsey Registry Publicati... Company Search eQ Bridge Web Slice Gallery Customize Links

DHL-Intraship 5.9



Customer Services:  
0844 248 0844  
Technical Support:  
0844 248 0521

Transport type:



- Shipment list overview
- Add order
- Search filter
- Address book
- Reports
- End-of-Day manifest
- Pick up
- Client options
- Global Track & Trace
- DHL Web
- General Info
- Client Information
- Logout

Deutsche Post DHL

Shipper	Receiver	Shipment details	Piece Details	Export Document	Notify Receiver
<p>ID: <input type="text"/></p> <p>Shipment No.: <input type="text"/></p> <p>DHL Services: EXPRESS WORLDWIDE</p> <p>Shipment date: 18/10/12 Insurance value: 0.00 GBP</p> <p>Shipment status: <input type="text"/> Content description: DOCUMENTS</p> <p>Shipment type: Document <input type="button" value="Help me Decide"/></p> <p>Paid by: <input type="text"/></p> <p>Declared value: 0.00 GBP Terms of trade: DAP</p> <p>Shipment reference: "YOUR REFERENCE"</p> <p>Weight (kg): 0.5 Length (cm): 0 Width (cm): 0 Height (cm): 0 <input type="button" value="More packages..."/></p> <p><input type="button" value="Create multi packages..."/></p> <p>Saturday Delivery <input type="checkbox"/></p> <p>Bold fields are mandatory.</p> <p><input type="button" value="Save and return"/> <input type="button" value="Save/Print"/></p>					

Internet 100%

## Appendix 15.5 - DHL example screen

DHL-Intraship 5.9 - Windows Internet Explorer provided by Websense - Beyer2

File Edit View Favorites Tools Help

Google

Favorites E-Work Login CIU Resources Guernsey Registry Publicati... Company Search eQ Bridge Web Slice Gallery Customize Links

DHL-Intraship 5.9

**DHL**  
Customer Services:  
0844 248 0844  
Technical Support:  
0844 248 0521

**Intraship - Add order**

Transport type:

Shipment list overview

Add order

Search filter

Address book

Reports

End-of-Day manifest

Pick up

Client options

Global Track & Trace

DHL Web

General Info

Client Information

Logout

Deutsche Post DHL

Shipper	Receiver	Shipment details	Piece Details	Export Document	Notify Receiver
ID:					
Shipment No.:					
DHL Services:		EXPRESS WORLDWIDE			
Shipment date:		18/10/12	Insurance value:	0.00 GBP	
Shipment status:		Authorized	Content description:	DOCUMENTS	
Shipment type:		Document			
Paid by:					
Declared value:		0.00 GBP			
Shipment reference:		YOUR REFERENCE			
			Terms of trade:	DAP	
Weight (kg):	Length (cm):	Width (cm):	Height (cm):		
0.50	0	0	0		
Saturday Delivery no					

Internet 100%

## Appendix 15.6 - DHL example screen

DHL-Intraship 5.9 - Windows Internet Explorer provided by Websense - Beyer2

File Edit View Favorites Tools Help

★ Favorites E-Work Login CIU Resources Guernsey Registry Publicati... Company Search eQ Bridge Web Slice Gallery Customize Links

DHL-Intraship 5.9

**DHL**  
Customer Services:  
0844 248 0844  
Technical Support:  
0844 248 0521

**Intraship - Add order**

Transport type:

Shipment list overview

Add order

Search filter

Address book

Reports

End-of-Day manifest

Pick up

Client options

Global Track & Trace

DHL Web

General Info

Client Information

Logout

Deutsche Post DHL

Shipper Receiver Shipment details Piece Details Export Document Notify Receiver

ID:

Shipment No.:

DHL Services: EXPRESS WORLDWIDE

Shipment date: 18/10/12 Insurance value: 0.00 GBP

Shipment status: Airwaybill printed Content description: ONE CD

Shipment type: Non-Document

Help me Decide

Invoice no. duty

Paid by:

Declared value: 1.00 GBP

Terms of trade: DAP

Shipment reference: YOUR REFERENCE

Weight (kg): 0.5 Length (cm): 0 Width (cm): 0 Height (cm): 0 More packages...

Create multi packages...

Internet 100%



## Appendix 15.7 - DHL example screen

DHL-Intraship 5.9 - Windows Internet Explorer provided by Websense - Beyer2

File Edit View Favorites Tools Help

★ Favorites E-Work Login CIU Resources Guernsey Registry Publicati... Company Search eQ Bridge Web Slice Gallery Customize Links

DHL-Intraship 5.9

**DHL**  
Customer Services:  
0844 248 0844  
Technical Support:  
0844 248 0521

**Intraship - Add order**

Transport type:

Shipper Receiver Shipment details Piece Details Export Document Notify Receiver

ID:

Shipment No.:

DHL Services: EXPRESS WORLDWIDE

Shipment date: 18/10/12 Insurance value: 0.00 GBP

Shipment status: Airwaybill printed Content description: ONE CD

Shipment type: Non-Document

Invoice no. duty

Paid by: 130844862

Declared value: 1.00 GBP

Shipment reference: YOUR REFERENCE Terms of trade: DAP

Weight (kg): 0.50 Length (cm): 0 Width (cm): 0 Height (cm): 0

Saturday Delivery no

Shipments list overview

Add order

Search filter

Address book

Reports

End-of-Day manifest

Pick up

Client options

Global Track & Trace

DHL Web

General Info

Client Information

Logout

Deutsche Post DHL

Internet 100%

## Appendix 15.8 - DHL example screen

DHL-Intraship 5.9 - Windows Internet Explorer provided by Websense - Beyer2

http://www.intraship-dhl.co.uk/intraship/jsp/LoginCtrl.jsp;jsessionid=A90457ABE7930EE96D1201D551679387.n...

File Edit View Favorites Tools Help

Favorites E-Work Login CIU Resources Guernsey Registry Publicati... Company Search eQ Bridge Web Slice Gallery Customize Links

DHL-Intraship 5.9

**DHL**  
Customer Services:  
0844 248 0844  
Technical Support:  
0844 248 0521

**Intraship - Add order**

Transport type:

Shipment list overview

Add order

Search filter

Address book

Reports

End-of-Day manifest

Pick up

Client options

Global Track & Trace

DHL Web

General Info

Client Information

Logout

Deutsche Post DHL

Shipper Receiver Shipment details Piece Details Export Document Notify Receiver

Weight (kg): 0.00 Length (cm): 0  
Total weight: 1.00 Width (cm): 0  
Volumetric weight: 0.00 Height (cm): 0

Enter standard package... Save as standard package Add package Update package

Description: package reference:

Number	Weight	Dimensions	Package no.	Action
1	0.50	0x0x0	JJD013054788742731150	Delete
2	0.50	0x0x0	JJD013054788742732522	Delete

Bold fields are mandatory.

Save and return Delete Save/Print

Internet 100%

**Appendix 16 – Application to utilise TIEA for Domestic Tax Investigation**

## APPLICATION TO UTILISE TIEA FOR DOMESTIC TAX INVESTIGATION

<b>Submitted by (officers name):</b>	
<b>DDI #:</b>	
<b>Date submitted:</b>	

<b>1. TAX PAYERS INFORMATION</b>	
<b>Name</b>	
Tax Payers reference	
Last known address	
Date of Birth	
Other identifying details	
<i>In case of a company:-</i>	
Date of registration/incorporation ( companies only)	
Place of registration/incorporation	
<b>2. Any other persons or arrangements (such as Companies, Trusts) connected to the Taxpayers</b>	
<b>Name</b>	
Last known address	
Date of Birth	
Other identifying details	
<i>In case of a company:-</i>	
Date of registration/incorporation ( companies only)	
Place of registration/incorporation	
<b>3. INFORMATION REQUIRED</b>	
(a) Description of information required?	
[insert description]	
(b) Period for which information is required	
(c) Country that your believe the information is held in <sup>3</sup>	
(d) Name(s) of Individual or Entity that you believe holds this information	
(e) Address of individual/ Entity that you believe holds this information	

<sup>3</sup> Full list of TIEAs that Guernsey has entered in to available at <https://www.gov.gg/tiea>

(f) Please explain why the information requested above is required to assist with the investigation and/or enforcement of a) income tax or b) dwellings profit tax.	
[insert description]	
(g) Please provide all relevant background information. Where appropriate this should include corporate structure diagrams showing the relationships between taxpayer and other entities/individuals.	
[insert description]	
(h) Have you asked the taxpayer or their representatives for this information? What actions have you taken to obtain this information? (please provide details of dates this was requested, any statutory powers used, and responses received)	
[insert description]	
(i) To your knowledge, are there any parties in Guernsey that may hold this information? (If Yes, provide name; address; capacity in which you understand they hold the information)	
[insert description]	
(j) Have you approached the party above to request this information whether a) informally or b) using the Directors information powers ( S75 ITL) (please provide details of dates this was requested and responses received)	
[insert description]	
(k) If not, please explain why it has not been possible or practicable to do so ( disproportionate difficulty)	
[insert description]	
(l) Is this information made on the basis of an investigation or prosecution of a probable criminal tax matter? (provide details including whether there is any consideration as to whether the matter may be resolved civil procedures ( assessments with surcharges and penalties, where appropriate)	
[insert description]	
<b>4. OTHER INFORMATION</b>	
(a) Do you believe that this information may be subject to legal professional privilege? [if yes, please provide additional information]	
(b) Do you believe that this information may be considered a trade, business, industrial or commercial or professional secret OR trade process? [if yes, please provide additional information]	
(c) Is the information required within a specific time limit? ( please provide details)	
[insert description]	
(d) Do you require the copies to be authenticated/certified? If so, provide details for the	

reason.
(e) Do “anti-tipping off” measures need to be invoked to prevent that the enquiry or assessment or collection of tax being seriously prejudiced ( provide details)
(f) Do you believe there is a significant risk that the person(s) in possession or able to obtain the information would remove, tamper with, falsify or destroy the documents/information held if requested to provide them ( provide details, evidence)
[insert description]
Any other supporting information to support the application

Please submit this form, along with any supporting information to the Compliance and International Manager. The application shall be reviewed to ensure conformity with the applicable TIEA prior to forwarding to the Deputy Director (Compliance & International) for final review and approval.

**Appendix 17 – Outward TIEA/DTA checklist**

Requesting Party's Reference:

**Tax Information Exchange Agreement ("TIEA")****TIEA REQUEST REVIEW DOCUMENT****Enter details or cross reference to text of the request**

Officer submitting

Date received by ICU

Country information believed to be held

Date of Entry in to Force


**PART 1 – Information required to satisfy overall conformity with the TIEA**

1. This is a request for information under the TIEA between the Government of **[enter the name of the requesting country]** and the States of Guernsey for the Exchange of Information relating to Taxes.

3. The request relates to the:

- assessment, collection or enforcement of tax(es) in relation to the person(s) named below
- investigation or prosecution of criminal tax matters in relation to the person(s) named below
- **[if any other type please specify here]** in relation to the person(s) named below


which is in accordance with Article **[enter the relevant Article number relating to the type of the request]** of the TIEA.

4. The request relates to income tax/ dwelling profits tax **[delete as appropriate]** which is in accordance with Article **[enter the relevant Article number]** of the TIEA.

5. Is this request being made on the basis of an investigation or prosecution of a criminal tax matter?

Yes	No
-----	----

If "Yes" please clarify:

5.1 At the time of request, is it anticipated that the matter may be resolved by way of civil procedures (i.e. assessment with penalties/ surcharges)?

Yes	No
-----	----

5.2 [if "Yes", please provide full details as to why you consider this request continues to satisfy the definition of a "criminal tax matter"]

Yes	No
-----	----

Comments**PART 2 - Information provided to support the request**

6. The identity of person(s) under examination or investigation and required information: In the case of an individual please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known address:</b>	
<b>Date of Birth :</b>	
<b>Other identifying details available (please specify)</b>	
In the case of a company please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known registered address:</b>	
<b>Date of registration/incorporation:</b>	
<b>Place of registration/incorporation:</b>	
7. The identity of any other persons or arrangements (such as a Trust) connected to the Taxpayer and relevant to this request. <u>NOTE</u> If the connected person is believed to be in possession of or able to obtain the information requested please place that person's details in section 13.	
In the case of an individual please provide as much of the following as is available:	
<b>Name:</b>	
<b>Last known address:</b>	
<b>Date of Birth :</b>	
In the case of a company please provide as much of following as is available:	
<b>Name:</b>	
<b>Last known registered address:</b>	
<b>Date of registration/incorporation:</b>	
<b>Place of registration/incorporation:</b>	
In the case of an arrangement please provide as much of the following as is available:	
<b>Name:</b>	
<b>Contact address (if applicable)</b>	
<b>Type of arrangement (for example, a trust, a partnership, a foundation etc)</b>	
<b>Date of registration/incorporation (if applicable)</b>	
<b>Place of registration/incorporation (if applicable)</b>	
8. The period for which the information is requested:	From:
	To:
	(inclusive)
72. <u>Details of information</u>	
10. The tax purpose for which the information is sought, including details of the taxable period :  <i><b>N.B. If the period(s) for which the information/documents are required (see 8 above) relate to any period of time outside the tax years details above, please explain the connection between such information</b></i> <u>Comments</u>	
11. The reason(s) why the information requested is considered to be "foreseeably relevant" to tax administration and enforcement In Guernsey,  <b>11.1 Is all relevant background information provided?</b>  <u>Comments</u>	
12. The grounds for believing that the information requested is present in [ <b>Country of proposed</b>	

**request]** or is in the possession of or obtainable by a person in [ **Country of proposed request**]:  
Comments

13. Details of the person believed to be in possession of or able to obtain the information requested:

<b>Name:</b>	
<b>Last known address:</b>	
<b>Capacity in which they hold the information (if known), e.g. if a Trustee provide details of the Trust; if a Company Officer, provide details of the Company:</b>	

Comments

14. Details of the format in which the requesting Party would prefer the information to be provided:

- copies of original documents (not authenticated/certified), or
- copies of original documents (authenticated/certified) – see also section 19.
- sworn depositions
- other [please specify here]

Comments

*N.B. see The Criminal Evidence & Miscellaneous Provisions (Bailiwick of Guernsey) Law 2002, esp S2. “Business, etc. documents” for requirements.*

15. Is the information requested in conformity with Guernsey laws and administrative practices, and the information would be obtainable in similar circumstances if it were in Guernsey?

Comments

16. Have all reasonable means have been pursued in their in Guernsey, except where this would give rise to disproportionate difficulty?

Comments

17. Are the assessment or collection of the tax(es), which is/are the subject of this request barred by any Statute of Limitations or similar restrictions ?

Yes	No
Yes	No

If “YES” are there any “special circumstances” used to extend such a limitation?

Comments

### **PART 3 – Potentially excluded information required**

19. Do you believe that any of the information sought is, or may be, subject to:

19.1 legal privilege? (delete as appropriate) [if “Yes”, provide details]	Yes	No	Not known
19.2 a trade, business, industrial or commercial or professional secret	Yes	No	Not known



or trade process? (delete as appropriate) [if “Yes”, provide details]			
<p>For the avoidance of doubt, if it is determined that any of the information sought is subject to legal privilege, a trade, business, industrial or commercial or professional secret it may not be possible to exchange that information</p> <p><u>Comments</u></p>			

<b><u>PART 4 - Operational aspects of the request</u></b>		
20. Is there any specific time limit within which the information requested is required to be provided (for example, to meet court deadlines, etc)?	Yes	No
<u>Comments</u> (include the details of the time limit)		
21. If in section 4(d) of the Application the submitting officer has requested “copies of original documents (authenticated/certified)” has the Reviewer considered any specific wording required for the purpose for which it is intended?	Yes	No
<u>Comments</u>		
22. In Section 4(f) ,does the submitting officer consider it is appropriate for the Director to request an “anti-tipping off” provision in any formal Notice issued? (include reasons)	Yes	No
<p>0.</p> <p><u>Comments</u></p>		

<b><u>PART 5 - Potential reasons to decline request</u></b>		
27. Request does not conform to terms of the TIEA?	Yes	No
<u>Comments</u>		
28. “all reasonable means” have not yet been pursued domestically	Yes	No
<u>Comments</u>		
30. The information sought is subject to:	Yes	No
-Legal privilege		
-A trade, business, industrial or commercial or professional secret or trade process		
<u>Comments</u>	Yes	No
31. The request is at variance with Guernsey’s laws or administrative practices?	Yes	No
<u>Comments</u>		
32. This information would not be able to be obtained in Guernsey	Yes	No
<u>Comments</u>		

<b><u>PART 6 – Administrative Considerations</u></b>		
27. Has the First reviewer checked the OECD PORTAL for any jurisdiction specific requests or information relevant to a proposed TIEA request?	Yes	No
(a) Name and Address of relevant Competent Authority : <u>Comments</u> (b) Does the Competent Authority mandate a template for requests? <u>Comments</u> (c) Is the Competent Authority willing to accept requests and/or other communications via secure email? <u>Comments</u> ( include email address where appropriate )		
28. Time period of information requested is correctly made with regard to civil/criminal investigation and entry in to force date. <u>Comments</u>		
29. The request is at variance with Guernsey's laws or administrative practices?	Yes	No
<u>Comments</u>		
30. This information would not be able to be obtained in Guernsey	Yes	No
<u>Comments</u>		

## 7. CERTIFICATE

**I confirm that I have reviewed the above request and:**

- (a) there is no reason why the request should not be processed; or
- (b) the request should not be processed at this time because \*

*(delete as appropriate)*

Name           \*

—

Job title       \*

—

Signed           \_\_\_\_\_

Date            \*

—

**Confirmation that request approved/declined for processing**

Deputy Director (C&I)   \*\_\_\_\_\_

Signed           \_\_\_\_\_

Date            \*

—

## Appendix 18 – Outward TIEA Template

**Tax Information Exchange Agreement (“TIEA”) Request**

<b>Date of Request:</b>	
-------------------------	--

**PART 1 – Information required to satisfy overall conformity with the TIEA**

1. This is a request for information under the TIEA between the Government of **[enter the name of the requesting country]** and the States of Guernsey for the Exchange of Information relating to Taxes.

2. This request for the exchange of information is (please place an “x” in the relevant box):

- being made by **[enter the name of the competent authority]**, for the purposes of the above mentioned TIEA.

--

3. The request relates to the (please place an “x” in the relevant box(es)):

- assessment, collection or enforcement of tax(es) in relation to the person(s) named below
- investigation or prosecution of criminal tax matters in relation to the person(s) named below
- **[if any other type please specify here]** in relation to the person(s) named below

--

--

--

which is in accordance with Article **[enter the relevant Article number relating to the type of the request]** of the TIEA.

4. The request relates to **[enter the tax(es) which are relevant to the request]** which is in accordance with Article **[enter the relevant Article number]** of the TIEA.

5. Is this request being made on the basis of an investigation or prosecution of a criminal tax matter?

Yes	No
-----	----

If “Yes” please clarify:

5.1 Are there any procedures in place in your territory under which a criminal tax matter may be resolved by way of civil procedures, in place of a prosecution?

Yes	No
-----	----

5.2 If the answer to 5.1 is “Yes”, is this request being made in connection with a criminal tax matter which, it is proposed, will be resolved by way of such civil procedures? [if “Yes”, please provide full details as to why you consider this request continues to satisfy the definition of a “criminal tax matter”]

Yes	No
-----	----

**PART 2 - Information provided to support the request****[IMPORTANT**

**if there is more than one taxpayer involved in the request please provide the details for each person separately by copying and pasting section 6 to 12, as appropriate.]**

In section 6, please complete as many of the fields as possible to assist us in identifying the person concerned.

6. The identity of person(s) under examination or investigation ("the Taxpayers") and required information:

In the case of an individual please provide as much of the following as is available:

<b>Name:</b>	
<b>Last known address:</b>	
<b>Date of Birth:</b>	
<b>Other identifying details available (please specify)</b>	

In the case of a company please provide as much of the following as is available:

<b>Name:</b>	
<b>Last known registered address:</b>	
<b>Date of registration/incorporation</b>	
<b>Place of registration/incorporation:</b>	

7. The identity of any other persons or arrangements (such as a Trust) connected to the Taxpayer and relevant to this request. **NOTE** If the connected person is believed to be in possession of or able to obtain the information requested please place that person's details in section 13.

In the case of an individual please provide as much of the following as is available:

<b>Name:</b>	
<b>Last known address:</b>	
<b>Date of Birth:</b>	

In the case of a company please provide as much of the following as is available:

<b>Name:</b>	
<b>Last known registered address:</b>	
<b>Date of registration/incorporation:</b>	
<b>Place of registration/incorporation</b>	

In the case of an arrangement please provide as much of the following as is available:

<b>Name:</b>	
<b>Contact address (if applicable)</b>	
<b>Type of arrangement (for example, a trust, a partnership, a foundation etc)</b>	
<b>Date of registration/incorporation (if applicable)</b>	
<b>Place of registration/incorporation (if applicable)</b>	

8. The period for which the information is requested:	From:
	To: (inclusive)

9. Details of the information/documents required:  
**[enter, in as much detail as possible, the information and/or the documents you are requesting]**

10. The tax purpose for which the information is sought:

**[please provide a summary of the tax purpose for which the information is sought relating to this person, including:**

**10.1 The nature of the activity being examined/investigated (with reference to section 3 above).**

**10.2 The type of taxes which are subject to the examination/investigation, including details of the relevant taxable period of each tax.**

**10.3 If the period(s) for which the information/documents are required (see section 8 above) relate to any period of time outside of the tax years detailed in 10.2, please explain the connection between such information and the tax years listed].**

**11. The reason(s) why the information requested is considered to be “foreseeably relevant” to tax administration and enforcement within Guernsey, with respect to the person identified in section 6:**

**[summarise the relevant details of your examination/investigation which you consider indicate that the information/documents requested are foreseeably relevant to the examination/investigation]**

**12. The grounds for believing that the information requested is present in [Requested Party] or is in the possession of or obtainable by a person in [Requested Party]:**

**[explain here the reasons, factors and evidence from which it has been determined that this information is in the possession of or obtainable by a person in Requested Party]**

**13. Details of the person believed to be in possession of or able to obtain the information requested:**

**[IMPORTANT]**

**If there is more than one person believed to be in possession of or able to obtain the information, please provide the details for each person separately by copying and pasting each of the sections directly below for each such person]**

<b>Name:</b>	
<b>Last known address:</b>	
<b>Capacity in which they hold the information (if known), e.g. if a Trustee provide details of the Trust; if a Company Officer, provide details of the Company:</b>	

**14. Details of the format in which you prefer the information to be provided:**

- copies of original documents (not authenticated/certified), or
- copies of original documents (authenticated/certified) – see also section 21.
- sworn depositions


<ul style="list-style-type: none"> <li>• other [please specify here]</li> </ul>
15. I confirm that the request conforms with our laws and administrative practices, and the information would be obtainable in similar circumstances, both for our own tax purposes and in response to a TIEA request from [Requested Party] competent authority.
16. I confirm that all reasonable means have been pursued in Guernsey to obtain the information requested, except where this would give rise to disproportionate difficulty.
17. I confirm that assessment or collection of the tax(es), which is/are the subject of this request is not barred by any Statute of Limitations or similar restrictions in our territory.  <b>[If there is any reliance on “special circumstances” to extend the normal period of limitation, please describe and explain the special circumstances]</b>
18. I confirm that the information contained in this request is furnished under the provisions of and in conformity with the TIEA with [Requested Party] and that the use and disclosure of information which will be provided as a result of this request will be governed accordingly.

### **PART 3 – Potentially excluded information required**

19. Do you believe that any of the information sought is, or may be, subject to:

19.1 legal privilege? (delete as appropriate) [if “Yes”, provide details]

Yes	No	Not known
Yes	No	Not known

19.2 a trade, business, industrial or commercial or professional secret or trade process? (delete as appropriate) [if “Yes”, provide details]

For the avoidance of doubt, if it is determined that any of the information sought is subject to legal privilege, a trade, business, industrial or commercial or professional secret it may not be possible to exchange that information

### **PART 4 - Operational aspects of the request**

20. Specify any time limit within which you require the information requested to be provided (for example, to meet court deadlines, etc)?

Yes	No
-----	----

**[if “Yes”, enter the date that the information is required by or the time limit associated with this request, together with the reason for the timescale]**

21. If in section 14 you requested “copies of original documents (authenticated/certified)” please clarify whether specific wording is required in the certificate.

Yes	No
-----	----

<b>[if “Yes”, please either provide details of the specific text to be included in the certificate or provide a template of the certificate you would require to be completed]</b>		
22. The Guernsey Income Tax Law includes a provision enabling the Guernsey competent authority to require a person, who is served with a Notice to provide information, not to advise third parties (an “anti-tipping off” provision) Do you wish the [Requested Party] competent authority to invoke the “anti-tipping off” provision in any formal Notice issued?	Yes	No
<b>[if “Yes”, please provide:</b>  <b>22.1 The reason(s) why you believe that, without the “anti tipping off” requirement, your enquiry and / or the assessment or collection of tax may be <u>seriously</u> prejudiced.</b>		
23. Do you consider there to be a significant risk that the person(s) in possession of or able to obtain the information being requested would remove, tamper with, falsify or destroy the documents/information held if requested to provide them?	Yes	No
<b>if “Yes”, please provide any information/evidence you have in support of this.</b>		

### **PART 5 – Electronic communication**

24.1 Guernsey is content to communicate using secure email. Emails may be directed to [eoigov@gg](mailto:eoigov@gg)

Please read paragraph 3 of the Director’s letter to competent authorities dated 16 December 2011, which is available on our website (<http://www.gov.gg/article/3523/Tax-Information-Exchange-Agreements>) - the document is titled “[letter sent to all TIEA partners detailing interpretation and practical matters concerning Guernsey’s TIEAs \[1005kb\]](#)”. This explains the Director’s ability to correspond electronically, specifically if case specific data is being sent by the Director it will be contained as an attachment to an encrypted e-mail using Egress Switch software.

24.2 Guernsey is content to receive the requested information/documents electronically, via encrypted e-mail (if possible)/[where originals/certified/attested copies are required this should be deleted]

Signed \_\_\_\_\_

\_\_\_\_\_  
[Official Capacity]

Date \_\_\_\_\_

[dd/mm/yyyy]

Version: July 2017