

## Students

### **I am a full-time student – do I need to register with the Guernsey Revenue Service?**

If you are a student and will be commencing part-time employment, you will need to register with the Guernsey Revenue Service. Please complete a Students form (form 574) (available from our website at <http://www.gov.gg/tax> under “Other tax forms”) giving details of your employer and send it to the Guernsey Revenue Service at PO Box 37, St Peter Port, Guernsey, GY1 3AZ.

Following registration, a Part 1 coding notice will be issued to you, with Part 2 posted directly to your employer. This is an instruction issued by the Guernsey Revenue Service to your employer, telling them the allowance to give you before deducting tax at 20% each week or month when they pay you. It is your responsibility to check that the coding notice is correct.

Whilst you are in full time education you will be entitled to a full Personal Allowance, irrespective of whether you are studying in Guernsey or overseas, provided your permanent home remains in Guernsey. This includes the year you commence and the year you finish your full time course.

If you have advised us on registration that you will not earn more than the Personal Allowance, a direction notice will be issued to your employer advising them not to deduct tax.

### **As a student am I required to complete a tax return?**

Once you have completed the Student Form and if your only source of income is from employment and your employer submits details of your earnings to this office, you are not required to complete a personal tax return on an annual basis. If you wish to continue completing tax returns on an annual basis, please inform the Director in writing.

Instead an assessment will be issued to you each year, based on the information returned to this office by your employer. It is your responsibility to review the assessment when received, and if you do not agree with the figures assessed you should contact this office on 740123. Should you commence to receive income from a source other than employment in the future, or if your circumstances change in any way, it will be necessary for you to

contact this office so that your record can be updated accordingly. A change in circumstances would include events such as marriage, separation, property purchase or starting to receive investment income, etc.

If you believe that you do not need to submit a personal tax return, but you have not received written notification from the Guernsey Revenue Service to confirm this, please contact this office on 740123.

If you receive income from any other sources, for example bank interest, you will be required to complete a personal tax return on an annual basis. Returns should be submitted by 30<sup>th</sup> November following the end of the calendar year to which the return relates (i.e. the calendar year 2018 return should be submitted by 30<sup>th</sup> November 2019 to avoid a late filing penalty).

### **I am about to leave school – do I need to register with the Guernsey Revenue Service?**

If you are leaving school and about to commence full-time employment, please complete the School Leavers form (form 573) (available from our website at <http://www.gov.gg/tax> under “Other tax forms”).

Following registration, a Part 1 coding notice will be issued to you, with Part 2 posted directly to your employer. This is an instruction issued by the Guernsey Revenue Service to your employer, telling them the allowance to give you before deducting tax at 20% each week or month when they pay you. It is your responsibility to check that the coding notice is correct.

Once you have completed the School Leavers form, if your only source of income is from employment and your employer submits details of your earnings to this office, you are not required to complete a personal tax return on an annual basis. If you wish to continue to receive tax returns, please inform the Director in writing.

Instead an assessment will be issued to you each year, based on the information returned to this office by your employer. It is your responsibility to review the assessment when received, and if you do not agree with the figures assessed you should contact this office on 740123. Should you commence to receive income from a source other than employment in the future, or if your circumstances change in any way, it will be necessary for you to contact this office so that your record can be updated accordingly. A change in circumstances would include events such as marriage, separation, property purchase or starting to receive investment income, etc.

