



Application to limit liability under section 39B of the Income Tax (Guernsey) Law, 1975 (“the tax cap”) and shortened tax return for calendar years 2012 onwards

Name:

Address:

.....

.....

Reference Number:

Calendar year:

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

I hereby certify that for the above year:

A Tax on my non-Guernsey source income would, if computed in accordance with the relevant legislation, exceed £110,000 and I therefore wish to limit my liability to that amount, in accordance with section 39B and the Sixth Schedule to the Income Tax (Guernsey) Law 1975

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

OR

B Tax on my total worldwide income would, if computed in accordance with the relevant legislation, exceed £220,000 and I therefore wish to limit my liability to that amount, in accordance with section 39B and the Sixth Schedule to the Income Tax (Guernsey) Law 1975.

I HEREBY CERTIFY that to the best of my knowledge and belief all the statements made in every part of this return (including any accompanying schedules) are TRUE AND CORRECT.

Signed

Date

Data Protection statement: The information provided in this form will be processed in accordance with the Data Protection legislation and used for tax compliance, to ensure that your personal details held are accurate and up to date, and may also be used for the purposes of the Rolling Electronic Census. Full details of our Data Protection Policy can be found at www.gov.gg/tax. Government statistics may be compiled using information from your return. However, the Director provides this information in a format which does not allow identification of individuals.