

## CLAIM FOR A DEDUCTION IN RESPECT OF BOOKS SUPPLIED BY A LECTURER

(PLEASE COMPLETE IN BLOCK CAPITALS)

The Director of Income Tax will be prepared to consider claims by College of Further Education lecturers who purchase books published less than two years preceding the date of purchase and which are used by the lecturer in the lecture room as an aid to teaching students. The claim must be supported by receipts and substantiated by the Director of Education (or his Deputy). Any allowance given will be on a concessionary basis.

Date of publication	Date of purchase	Cost
	atter publication	

I wish to claim a deduction from my emoluments for the cost of the above book(s) supplied by me at my own expense and used by me in the lecture room for the purpose of teaching students in the subject(s) shown. Receipts for the expenditure incurred are attached hereto.

Signature	
Name	
Address	
Date	

## CERTIFICATE TO BE COMPLETED BY THE DIRECTOR OF EDUCATION

(or in his absence, by the Deputy Director)

I hereby certify that the book(s) included in this claim is/are necessarily used by the claimant in the performance of his or her duties as a lecturer employed by the States Education Council.

Signature	
Designation	
Date	

**Data Protection statement:** The information provided in this form will be processed in accordance with the Data Protection legislation and used in helping to determine your liability until the receipt of your income tax return, for tax compliance, to ensure that 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.

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