

Tax Ref No:
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## **STUDENTS**

## If you are studying at a college/university, please have your Student Union Card available

1.	. Title (Mr/Mrs/Miss/Ms):					Fo	Forename(s):								Surname:						
2.	2. Date of birth:						D	D	M	M	Υ	Υ									
3.	Address:								Nan	ne &	addre	ess of	yo	ur sc	hool	/colle	ge/un	ivers	ity:		
																					-
	Post Code:																				
4.	Name and address of	of em	ploye	er:																	
5.	When did/will your	empl	oyme	ent	begi	n	D	D N	Л М	Υ	Υ	end	l (if	knov	vn)	D	D	M	/ Y	Υ	
6.	How long do you in	tend	to rer	main	a stu	dent?	Froi	m	D	D	M	M	Υ	Υ	to	D	D	M	Л	Υ	
7.	Estimate of earning	s – w	eekly	/ mc	onthly	<i>ı</i> :		:	£												
8.	Were you / will you	be e	mplo	yed o	utsid	e Gue	ernse	y in this	calend	lar ye	ear?		Yes								
9.	If you receive income to be received in the Bank interest, Nation deposits, dividends, property rental, deen not covered by Gue	e curi onal S , Gove ed of	rent y aving ernm covei	year i gs, bu ent S nant,	f the ilding ecuri or ar	total socio ties, ny oth	from ety	each is g					urce	es an	d am	ount(	s)				
10.	Guernsey Social Sec	urity	num	ber:																	
l w	PORTANT: Pleadish to authorise ended below, to de	[nar	me]														vhos	e się	gnatı	ıre	is
You	r Signature: Date:																				
Sign	nature of person to whom authority is given:																				
	Contac	t tel	epho	ne n	umb	er:															
Da	Data Protection statement: The information provided in this form will be processed in accordance with the Data Protection legislation and used to							gislatio	to												

Rolling Electronic Census. Full details of our Data Protection Policy can be found at www.gov.gg/tax.

process your coding notice, for tax compliance, to ensure that details held are accurate and up to date, and may also be used for the purposes of the

If you are a student and your permanent or family home is in Guernsey and your only source of income is from employment in Guernsey and your employer submits the details of your earnings to this office, you will be notified in writing that you will not be required to complete an income tax return on an annual basis. However, if you receive income that does not have tax deducted at source under the ETI Scheme, you will be required to submit an income tax return each year whilst you are a student, even if your earnings are below the personal allowance.

Returns are available to complete online at <a href="https://eforms.gov.gg/">https://eforms.gov.gg/</a> or alternatively can be downloaded from <a href="https://eforms.gov.gg/forms">www.gov.gg/forms</a>.

Returns should be submitted by 30 November following the end of the calendar year to which the return relates (i.e. the calendar year 2013 return should be submitted by 30 November 2014 to avoid a late filing penalty).

In accordance with Statement of Practice M49, you will be treated as principally resident for each calendar year during which you are in full time education outside of Guernsey, so it will not be necessary for you to keep details of the number of days you spend in Guernsey each year. Further information is available in the FAQ "Students".

Please refer to <a href="www.gov.gg/taxforindividuals">www.gov.gg/taxforindividuals</a> and <a href="www.gov.gg/taxationfaq">www.gov.gg/taxationfaq</a> for general information on the Guernsey tax system.

## FOR OFFICE USE ONLY:

Current / New / Resurrected O/T tax reference number:
Copy of O/T letter given to customer:
Employer's tax reference number:
Social Security number entered on ITAX:
Check BEN – if any outstanding tax, issue Coding Notice and refer file to Collection Section.
Coding Notice issued: Direction Notice issued: Psuedo Code entered:
Form of Authority noted: