



LEAVING GUERNSEY

(PLEASE COMPLETE IN BLOCK CAPITALS)

IMPORTANT – PLEASE READ THE NOTES OVERLEAF BEFORE COMPLETING EVERY SECTION OF THIS FORM

1. Title (Mr/Mrs/Miss/Ms):	Forename(s):	Surname:														
2. Full name of spouse (if applicable):																
3. Date of departure: Self:	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Spouse: <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y		
D	D	M	M	Y	Y											
D	D	M	M	Y	Y											
4. Is departure permanent? Yes <input type="checkbox"/> No <input type="checkbox"/> If no, date when you intend to return: <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table> If you tick "No", you are still required to submit an income tax return for the year of departure, even if this checklist has been completed. Returns can be completed online at www.eforms.gov.gg and must be submitted by 30 November in the year following your departure. Please note that if you return to the island this year or next year, having initially stated that you did not intend to return to Guernsey, you may have to repay some or all of any refund of this year's tax.			D	D	M	M	Y	Y								
D	D	M	M	Y	Y											
5. Forwarding address: _____ _____ _____ Postcode: _____ Telephone Number: _____																
6. <u>Income received</u> (a) Employment – gross earnings in the year of departure Employer's name and address: _____ _____ _____ Date ceased: <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>		D	D	M	M	Y	Y	<table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th style="width: 50%;">SELF £</th><th style="width: 50%;">SPOUSE £</th></tr></thead><tbody><tr><td style="height: 40px;"></td><td></td></tr><tr><td style="height: 40px;"></td><td></td></tr><tr><td style="height: 40px;"></td><td></td></tr></tbody></table>	SELF £	SPOUSE £						
D	D	M	M	Y	Y											
SELF £	SPOUSE £															
(b) Bank interest received in the year of departure:																
7. <u>Ownership of property</u> If you own property in Guernsey, will it be: Sold <input type="checkbox"/> Let* <input type="checkbox"/> Other (please provide details below) <input type="checkbox"/> *If the property is let, a personal income tax return should also be completed (see note (b) on page 1 of this form). Please ensure you complete Section D of the return to show an estimate of the Guernsey rental income to 31 December. _____ _____																

continued .../...

8. **Repayments** – it may be that you will be due a repayment. In order to facilitate the issue of any repayment, please complete a Repayment Request Form (ref 692) and attach it to this form.

I HEREBY CERTIFY that to the best of my knowledge and belief all the statements made in every part of this return and in any information attached are TRUE AND CORRECT and that I have included details of ALL MY INCOME AND THAT OF MY WIFE.

I confirm that I have made, kept and retained the appropriate records, as required by the Income Tax (Keeping) of Records etc) Regulations, 2006 & 2012 (*tick box to confirm*). ☐

I understand that penalties may be imposed or prosecution sought if I:

- submit an income tax return which is materially incorrect or incomplete, and ☐
- fail to make/keep the appropriate records (*tick box to confirm*).

Signature: _____ **Date:** _____

NOTES

- (a) If your only income was from earnings and/or bank interest and your departure is permanent, you will not be required to complete a separate income tax return for the year of departure, so long as all relevant information has been provided on this form.
- (b) If you received income from sources other than earnings and bank interest, or you own a property, please also complete an income tax return showing details of all worldwide income received by you/your spouse from 1 January to the date of your departure, and attach it to this form. You can use the latest version of the personal paper tax return, which can be downloaded from our website at www.gov.gg/forms – please amend the year in the top right corner of the income tax return to show the current year.
- (c) If you are married, please ensure you include details for both yourself and your wife. If you are leaving Guernsey at different times, please indicate the appropriate dates in section 3.
- (d) For income tax purposes, “Guernsey” includes Alderney and Herm.

Further information is available in the FAQ “[Leaving Guernsey](#)”.

Data Protection statement: The information provided in this form will be processed in accordance with the Data Protection legislation and used to process your assessment, 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. Government statistics may also be compiled using information from this return; however, the Director provides this information in a format that does not allow identification of individual cases. Information will be provided to the Policy Council under the Electronic Census (Guernsey) Ordinance, 2013.

FOR OFFICE USE ONLY:

Change of address completed ☐ Suspend issue of Coding ☐ Suspend tax / stop repayment ☐

Suspend issue of forms ☐ Suspend form penalties ☐

Form 348 (11/15)

States of Guernsey Income Tax, PO Box 37, St Peter Port, Guernsey, GY1 3AZ

Tel: +44 (0) 1481 724711 Fax: +44 (0) 1481 713911 E-mail: enquiries@tax.gov.gg Website: www.gov.gg/tax