



# STATES OF GUERNSEY INCOME TAX

TREASURY AND RESOURCES DEPARTMENT

**NON-RESIDENT RETURN  
2015**

## NON-RESIDENT RETURN – CALENDAR YEAR 2015

I hereby require you to complete this form and return it to me, together with the information referred to below, by 30 November 2016. Penalties will be imposed if this form is not received by the due date. **Director of Income Tax**

New address if applicable: ..... ..... ..... ..... .....
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Issue Date:  
Tax Ref.  
Rec .....

**PLEASE COMPLETE THIS FORM IN BLOCK CAPITALS USING A BLACK OR DARK BLUE BALL POINT PEN**

The notes and instructions enclosed should be read carefully before completing this form. If more space is required for any section, please use a separate sheet and attach it to this form.

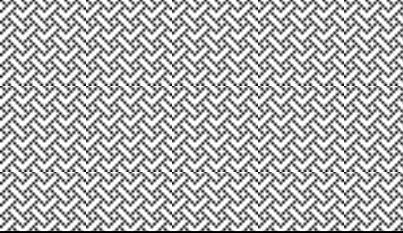
Show below details of **all your income, and where appropriate, that of your spouse**, which arose in Guernsey, Alderney or Herm in the calendar year **2015**. **WHERE UNDER ANY SECTION THERE WAS NO INCOME, STATE "NONE"**.

<b>SECTION A</b> (See Note 1)	Please confirm the number of days spent in Guernsey, Alderney or Herm during 2015.	<table border="1" style="display: inline-table;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table>			

<b>SECTION B</b> (See Note 2)	<b>Ownership of property: Dwelling houses, glasshouses, land and buildings situated in Guernsey, Alderney or Herm.</b> <b>Declare all properties as follows:</b> <b>(a) In the case of property not let, complete columns 1-3 only.</b> <b>(b) In the case of let property, complete all columns.</b>
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Address of property (1)	Description (2)	Name of occupier (3)	Who pays for repairs (tenant or owner) (4)	Please "✓" if let furnished (5)	Claim for repairs (schedule required) (6)	Gross rent received	
						Self £	Spouse £
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....

<b>SECTION C</b> (See Note 3)	All income arising or accruing in respect of maintenance, annuities or settlements (including trusts).	Self £	Spouse £
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....



<b>SECTION D</b> (See Note 4)	If you carry on a business in Guernsey, Alderney or Herm, declare here the profit or loss for the financial year ending in 2015.	Self £	Spouse £
Nature of business .....			
Business address .....			
Turnover less than £15,000 <input type="checkbox"/> Tick here and provide 3 line accounts (Form 3LA available at <a href="http://www.gov.gg/form3LA">www.gov.gg/form3LA</a> )			
Turnover more than £15,000 <input type="checkbox"/> Tick here and provide accounts and computations (Form TPLA available at <a href="http://www.gov.gg/TPLA">www.gov.gg/TPLA</a> )			
If accounts are provided, they must show who prepared them and their professional qualifications, if applicable.			

<b>SECTION E</b>	Income from pensions, wages, salary, fees (excluding directors fees) or any source whatsoever not already declared in Sections B, C or D.	Self £	Spouse £
.....			
.....			
.....			

<b>SECTION F</b> (See Note 5)	Deductions claimed in respect of mortgage interest on let property declared in Section B. Please state the name(s) and address(es) of person(s) to whom interest is payable and the amount payable to each person.		
Name	Address	Interest Paid £	
.....	.....		
.....	.....		
<b>Other deductions</b>			
.....			

I HEREBY CERTIFY that to the best of my knowledge and belief:

- (a) all the statements made in every part of this return are TRUE AND CORRECT and that I have included details of ALL MY INCOME AND THAT OF MY SPOUSE that has arisen in Guernsey, Alderney or Herm in the calendar year 2015.
- (b) I have made, kept and retained the appropriate records, as required by the Income Tax (Keeping of Records etc) Regulations, 2006 and 2012 (tick box to confirm):
- (c) 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):

Surname ..... Forenames .....

Daytime tel. no. .... E-mail address (optional) .....

Signed

Date 

D	D	M	M	Y	Y
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**Data Protection statement:** Personal information will be processed in accordance with Data Protection legislation. The information provided on this return will be used to process the assessment, for tax compliance and to ensure that details held are accurate and up to date. Full details of our Data Protection Policy can be found at [www.gov.gg/tax](http://www.gov.gg/tax). Government statistics may be compiled using information from your return; however, the Director provides this information in a format that does not allow identification of individuals.

## **NOTES FOR THE GUIDANCE OF PERSONS COMPLETING THE NON-RESIDENT RETURN**

### **NOTE 1 - SECTION A - Number of days spent in Guernsey, Alderney or Herm**

These details are required in order to confirm your residential status.

### **NOTE 2 - SECTION B - Ownership of property situated in Guernsey, Alderney or Herm**

In this section you should provide details of all the property owned by you.

Properties let rent-free must also be included. If a property is occupied rent-free, particulars of the conditions of occupation must be given.

**STATUTORY REPAIRS** - where you are responsible for the costs of repairing the property, you will be allowed a deduction (statutory repairs allowance) from the rental income, whether or not you incur any expenditure. The rate of deduction is as follows:

Dwelling (let furnished)	15%
Dwelling (let unfurnished)	10%
Other buildings (including glasshouses)	10%
Land	2½%

Where you are not responsible for all repairs, the rate of deduction is reduced accordingly.

**ADDITIONAL REPAIRS** - you may be entitled to claim for an additional repairs allowance (known as “excess repairs allowance”) for the costs of repairing, maintaining, insuring and managing any let property. If you wish to make such a claim, you will need to tick column (6) and submit a schedule of the expenditure incurred, detailing each property separately (evidence of expenditure may be requested). Any allowance due (this is calculated by averaging expenditure over a five year period) will be calculated by the Income Tax Office.

### **NOTE 3 - SECTION C**

In this section you should declare details of the income arising or accruing to you during the year as follows:

**MAINTENANCE** - details of maintenance receivable from a former spouse under a Guernsey Court Order, which is dated prior to 1st March 2003, or maintenance received from variation orders where the original order was made prior to this date.

**ANNUITIES** - return the amount received.

**SETTLEMENT/TRUST INCOME** - state the name of the settlement/trust, the name and address of the trustee and the amount of income arising or accruing.

### **NOTE 4 - SECTION D**

If your turnover is less than £15,000 and this is not your first year of trading, you may fulfil your obligations by submitting 3 line accounts (Form 3LA, which is available at [www.gov.gg/forms3LA](http://www.gov.gg/forms3LA)), showing just your turnover, total expenses and net profit. Turnover includes cash and cheques, commission, tips, fees and gross income of any nature received. Further notes on the completion of Form 3LA are also available when downloading that form. If you are in your first year of trading, you must supply full accounts and computations (or you may use Form TPLA - see below).

If your turnover is greater than £15,000, or if you are in your first year of trading, you may fulfil your obligations by submitting a Trading, Profit and Loss account (Form TPLA, which is available at [www.gov.gg/TPLA](http://www.gov.gg/TPLA)). Notes on completion of the form are also included on the website.

The Director reserves the right to request certified accounts if necessary.

### **NOTE 5 - SECTION F**

Enter in this section deductions claimed in respect of interest on mortgages on let property declared in Section B or which represent expenses wholly and exclusively incurred for the purpose of earning any income declared under Section C or Section E.

If you claim a deduction from any income arising from an office or employment, you must show that the amount which you seek to deduct represents an expense wholly, exclusively and necessarily incurred in the performance of the duties of the office or employment.