

Application to limit liability under section 39B of the Income Tax (Guernsey) Law, 1975 (“the tax cap”) and shortened tax return for Alderney residents for calendar years 2016 onwards*

Name:

Address:

.....

Reference Number:

Calendar year:

I hereby certify that for the above year:

Tax on my total worldwide income, excluding Guernsey/Alderney property income, would, if computed in accordance with the relevant legislation, exceed £50,000 and I therefore wish to limit my liability on that income to that amount, in accordance with section 39B and the Sixth Schedule to the Income Tax (Guernsey) Law, 1975.

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

If the provisions of section 39C and/or 39D of the Law apply, please provide details.

The £50,000 tax cap is not available if for any year prior to 1st January 2016 the tax you paid was limited by virtue of section 39B. If this is the case you may claim the limit on tax payable which is available under the Sixth Schedule as if you were resident in Guernsey.

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

* The States of Guernsey resolved on 29th October 2015 that the tax cap of £50,000 will be available to Alderney residents for the calendar years 2016 – 2025.

Data Protection statement: Your personal information will be processed in accordance with Data Protection legislation. The information provided on this form will be used to process your assessment, for tax compliance and to ensure that your personal details held are accurate and up to date, and will 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.