



## BENEFITS IN KIND RETURN

**Calendar year 2017**

If you have provided any benefits in kind during 2017 that you have not been able to include in gross pay under the ETI Scheme, you are required to complete this return and submit it to the Income Tax Office no later than **15<sup>th</sup> February 2018**. Penalties may be charged if you submit a return that is incorrect or incomplete. Surcharges may be applied if tax is paid late.

Please explain, in the space provided below, why the benefits in kind have not been included under the ETI Scheme, and why it has been necessary to complete this benefit in kind return.

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### IMPORTANT:

You should apply the £450 exemption referred to in paragraph (a) of the exemptions listed on pages 4-6 of the Benefits in Kind Explanatory Guide before entering the amount of the benefit on this return form, so long as the £450 exemption has not already been applied to any other benefits for the same person for the same year (e.g. in determining the taxable amount of any other benefits included under the ETI Scheme).

### CERTIFICATE TO BE COMPLETED BY EMPLOYER

I hereby certify that to the best of my knowledge and belief, the particulars in this return are true and correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Official designation \_\_\_\_\_

**Data Protection statement:** The information provided in this return will be processed in accordance with the Data Protection legislation and used to process assessments, 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](http://www.gov.gg/tax).

