



Guernsey Dividend Tax Credit Claim

When should a claim for credit be made?

A claim can be made on this form as soon as dividend vouchers are received or it may be submitted with your next annual return. A claim should only be made on this form in respect of:

- a dividend that arises from profits relating to periods prior to 2008; or
- a dividend in respect of profits that have already been taxed in Guernsey at 20%, from 2008 onwards, e.g. property income, or taxed at 10% by, for example, a licensed fiduciary or insurance manager.

If the person entitled to a dividend is a married woman whose income is assessed with that of her husband, the claim form should be completed by the husband.

How to complete this form

1. Enter in the space provided below the required details regarding each dividend you have received. If the space provided is insufficient for listing all the dividends received, please supply the complete list on a separate sheet and attach it to this form.
2. Attach the dividend vouchers.

If you have already submitted a Form of Authority (form 1012) to the Revenue Service, this form may be signed by the person authorised to deal with your income tax affairs.

If you require any further information or advice with regard to your claim, please contact the Income Tax Office.

DATE ON WHICH DIVIDEND DECLARED	PERIOD OF PROFITS <i>Please indicate pre 2008 or post 2008</i>	NAME OF COMPANY FROM WHICH DIVIDEND RECEIVED	GROSS AMOUNT OF DIVIDEND	AMOUNT OF GUERNSEY INCOME TAX DEDUCTED	RATE OF TAX DEDUCTED (please tick)	
					10%	20%

Name of claimant
(in full)

Tax Reference No.

Address

Signature of claimant
(or authorised signatory – see above)

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Date

NOTE: Once completed and signed, this form should be sent to The Director of the Revenue Service.

If you require a receipt, please tick here:

Fair Processing Notice: The information you have provided on this form is required under the Income Tax (Guernsey) Law, 1975 for the purposes of the assessment and collection of income tax. This information will be processed in line with the Data Protection (Bailiwick of Guernsey) Law, 2017. For full details of our Fair Processing Notice and how we look after your data please visit: <https://www.gov.gg/revenueservice>. If you don't have access to the internet please contact us and a paper copy will be provided.

Form 1339 (10/18)