



## 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 Income Tax Office, 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 Income Tax.

If you require a receipt, please tick here:

**Data Protection statement:** The information provided in this form will be processed in accordance with Data Protection legislation and will be used to process the credit relative to the dividend, 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).

**Form 1339** (05/16)