



## DIVISION OF ALLOWANCES

### DETAILS TO BE TAKEN FROM YOUR CODING NOTICE

“Taxpayer” means the individual who is responsible, under the Income Tax Law, for the tax affairs of the couple, i.e. the husband in a heterosexual marriage, and the elder partner in a same-sex marriage or civil partnership.

Name: \_\_\_\_\_ Year of Charge \_\_\_\_\_ Tax No: \_\_\_\_\_

<b><u>SECTION A</u></b>			
Between Taxpayer and Spouse	TOTAL ALLOWANCES	TAXPAYER'S ALLOWANCE	SPOUSE'S ALLOWANCE
Personal Allowance	£	£	£
Interest Paid etc.	£	£	£
Retirement Annuity Allowance	£	£	£
Dependent Relative Allowance	£	£	£
Other Allowances, e.g. Infirm Person, Housekeeper, Charge of Children	£	£	£
<b>TOTAL ALLOWANCES</b>	£	£	£
<b>LESS TOTAL DEDUCTIONS</b>	£	£	£
<b>NET ALLOWANCE AVAILABLE</b>	£	£	£

<b><u>SECTION B</u></b>			
Between Employers – Taxpayer	EMPLOYER NO. 1	EMPLOYER NO. 2	EMPLOYER NO. 3
Employers Name/s			
Allowance to be granted to each employer	£	£	£
Between Employers – Spouse	EMPLOYER NO. 1	EMPLOYER NO. 2	EMPLOYER NO. 3
Employers Name/s			
Allowance to be granted to each employer	£	£	£

Signature: \_\_\_\_\_ Daytime Tel No: \_\_\_\_\_ Date: \_\_\_\_\_

**FOR OFFICE USE ONLY:**

Division of Allowances	EMPLOYER NO. 1	EMPLOYER NO. 2	EMPLOYER NO. 3
E.T.I. Reference Number – Taxpayer			
E.T.I. Reference Number – Spouse			

CODING NOTICES ISSUED AT COUNTER:

CODING TO BE ISSUED BY THE ASSESSOR:

Initials: \_\_\_\_\_

Date: \_\_\_\_\_

**Data Protection statement:** The information provided in this form will be processed in accordance with the Data Protection legislation and will be used to determine your liability until the receipt of your income tax return, 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).