



FOR OFFICE USE ONLY:
W/F to ref:
File only ref:

LEAVING GUERNSEY

(PLEASE COMPLETE IN BLOCK CAPITALS)

**IMPORTANT – PLEASE READ THE NOTES OVERLEAF
BEFORE COMPLETING EVERY SECTION OF THIS FORM**

1.	Title (Mr/Mrs/Miss/Ms/Other):	Forename(s):	Surname:													
2.	Guernsey tax reference number:															
3.	Full name of spouse (if applicable):															
4.	Date of departure: Self:	<table border="1" style="display: inline-table; text-align: center; width: 100px; height: 20px;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Spouse:	<table border="1" style="display: inline-table; text-align: center; width: 100px; height: 20px;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y
D	D	M	M	Y	Y											
D	D	M	M	Y	Y											
5.	Is departure permanent?		Yes <input type="checkbox"/>	No <input type="checkbox"/>												
	If no, date when you intend to return:		<table border="1" style="display: inline-table; text-align: center; width: 100px; height: 20px;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>		D	D	M	M	Y	Y						
D	D	M	M	Y	Y											
	<p>If you tick "No", you are still required to submit an income tax return for the year of departure, even if this checklist has been completed. Returns can be completed online at https://eforms.gov.gg/ and must be submitted by 30 November in the year following your departure.</p> <p>Please note that if you return to the island this year or next year, having initially stated that you did not intend to return to Guernsey, you may have to repay some or all of any refund of this year's tax.</p>															
6.	Forwarding address: _____															
	(BLOCK CAPITALS)															
	Postcode: _____															
	Telephone Number: _____															
	Email address: _____															
7.	<u>Income received</u>	SELF	SPOUSE													
	(a) Employment – gross earnings in the year of departure	£	£													
	Employer's name and address:															

	Date ceased:															
	<table border="1" style="display: inline-table; text-align: center; width: 100px; height: 20px;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>				D	D	M	M	Y	Y						
D	D	M	M	Y	Y											
(b)	Bank interest received in the year of departure:															
8.	<u>Ownership of property</u>															
	If you own property in Guernsey, will it be: Sold <input type="checkbox"/> Let* <input type="checkbox"/> Other (please provide details below) <input type="checkbox"/>															
	*If the property is let, a personal income tax return should also be completed (see note (b) on page 2 of this form). Please ensure you complete Section D of the return to show an estimate of the Guernsey rental income to 31 December.															

9. **Repayments** – it may be that you will be due a repayment. In order to facilitate the issue of any repayment, please complete a Repayment Request Form (ref 692) and attach it to this form.

I HEREBY CERTIFY that to the best of my knowledge and belief all the statements made in every part of this return and in any information attached are TRUE AND CORRECT and that I have included details of ALL MY INCOME AND THAT OF MY SPOUSE.

I confirm that I have made, kept and retained the appropriate records, as required by the Income Tax (Keeping) of Records etc) Regulations, 2006 & 2012 (*tick box to confirm*).

I understand that penalties may be imposed or prosecution sought if I:

- submit an income tax return which is materially incorrect or incomplete, and
- fail to make/keep the appropriate records (*tick box to confirm*).

Signature: _____ **Date:** _____

NOTES

- (a) If your only income was from earnings and/or bank interest and your departure is permanent, you will not be required to complete a separate income tax return for the year of departure, so long as all relevant information has been provided on this form.
- (b) If you received income from sources other than earnings and bank interest, or you own a property, please also complete an income tax return showing details of all worldwide income received by you/your spouse from 1 January to the date of your departure, and attach it to this form. You can use the latest version of the personal paper tax return, which can be downloaded from our website at www.gov.gg/tax under “Income tax returns” – please amend the year in the top right corner of the income tax return to show the current year.
- (c) If you are married/in a civil partnership, please ensure you include details for both yourself and your spouse. If you are leaving Guernsey at different times, please indicate the appropriate dates in section 3.
- (d) For income tax purposes, “Guernsey” includes Alderney and Herm.
- (e) Please attach a copy of your FINAL PAYS LIP to this form.

Further information is available in the FAQ “[Leaving Guernsey](#)”.

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.

FOR OFFICE USE ONLY:

Change of address completed <input type="checkbox"/>	Suspend issue of Coding <input type="checkbox"/>	Suspend tax / stop repayment <input type="checkbox"/>
Suspend issue of forms <input type="checkbox"/>	Suspend from penalties <input type="checkbox"/>	Remove ‘/T’ <input type="checkbox"/>

Form 348 (10/18)