



No.	Serial	
Rec.	Date	
Y/C	£	p

Income tax deducted from income arising or accruing in Guernsey to persons not resident in Guernsey

Please read the notes and explanations overleaf before completing this form

I enclose a remittance of (a) £..... in respect of income tax deducted from income arising or accruing in Guernsey to (b):

Name:

Address:

The tax was deducted on (c) and is in respect of the undermentioned income.

(d) Date on which or period during which the income arose	(e) Source of income	(f) Amount of income
GROSS INCOME		
<i>Less</i> ALLOWABLE CHARGES OR DEDUCTIONS:		
(g) Nature of charge or deduction	(h) Amount of charge or deduction	
(i) NET INCOME		

(j) I certify that this statement is true and correct.

Signature

Date

Address

The Income Tax (Guernsey) Law 1975 provides that an agent who has deducted Income Tax from any sum or sums payable by or through him to a person who is not resident in Guernsey shall remit the tax to the Director within one month of the date on which the deduction was made and that the agent shall also furnish such particulars of the income in respect of which the deduction has been made as the Director may require. The particulars should be furnished on the form which is printed on the other side of these notes and which should be completed as follows:-

- (a) Insert the amount of tax which has been deducted and which is being remitted to the Director.
- (b) Fill in the name and address of the non-resident person from whose income the tax has been deducted.
- (c) Insert the date on which the deduction was made.
- (d) Where the income has arisen over a period as for instance in the case of rentals, please fill in the dates at the beginning and end of the period during which the income has arisen. Where the income arose on a fixed date, fill in the date on which the income arose.
- (e) In the column headed "Source of Income" state the exact source from which the income is derived. For instance: "Share of profits of Business carried on at 999 High Street", "Rent of Dwelling House No 999 High Street".
- (f) Show the gross amount of income arising or accruing from each source in the column headed "Amount of Income".
- (g) In the column headed "Nature of Charge or Deduction" state the nature of any charges or deductions which have been made in calculating the income from which tax has been deducted. For instance: "repairs allowance on property".
- (h) Show the amount of each charge or deduction which has been made in the column provided.
- (i) Enter the total of the charges or deductions in the space provided in the second column and deduct the amount of the charges, etc, from the "Gross Income" so as to show the net income from which tax has been deducted.
- (j) Sign the form and fill in the full postal address of the person remitting the tax. This is important. If the name and address is not clear it may be impossible to issue the receipt to the person paying the tax.

If there is not enough room on the form for all the necessary details please enter them on a separate piece of paper and attach it to the form after entering the totals, etc, in the appropriate space on the form.

When completed and signed, this form should be sent to:

The Director of Income Tax
PO Box 37
St Peter Port
Guernsey, GY1 3AZ

Tel: (01481) 724711

Further copies of this form may be obtained from the Director of Income Tax

Data Protection statement: The information provided in this form will be processed in accordance with Data Protection legislation and used to process the assessment, 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. Government statistics may be compiled using information from this form; however, the Director provides this information in a format that does not allow identification of individuals.