



**Application for Approval under the
Income Tax (Guernsey) Law, 1975, as amended (“the Law”)**

**Occupational Pension Scheme
Retirement Annuity Contract
Retirement Annuity Trust Scheme
Exempt Pension Contract
Exempt Pension Trust
(delete as appropriate)**

1. Name of Scheme/Contract
.....

2. Names of Trustees and Administrators

3. Name of sponsoring employer (if applicable)

4. Details of any associated schemes for employer named at 3. above

5. a) Address for correspondence
.....
.....

- b) Email address

6. Date of establishment of Scheme/Contract

7. Anticipated approximate size of membership

8. I/we hereby apply for approval under: *(delete as appropriate)*
 - (a) section 150(2) of the Law (Occupational Schemes);
 - (b) section 157A(2) of the Law (Retirement Annuity Contracts);
 - (c) section 157A(4) of the Law (Retirement Annuity Trust Schemes);
 - (d) section 157E(2) of the Law (Exempt Pension Contracts);
 - (e) section 157E(4) of the Law (Exempt Pension Trusts).

9. I/we confirm that:
- (a) a copy of the Instrument establishing the Scheme/Contract is available to the Director of Income Tax on request (see Note 2 on next page);
 - (b) any changes to the Scheme, Deed, Rules or Contract of a material nature will be advised to the Director within 30 days of implementation (see Note 4 below);
 - (c) any changes to the Trustees or the correspondence address will be notified to the Director within 30 days;
 - (d) the Trustees/Administrators:
 - (i) are satisfied that the Scheme, Deed, Rules or Contract satisfies all of the conditions of the legislation under which approval is sought;
 - (ii) are aware of and have read the Practice/Guidance Notes/Codes of Practice published by the Director in respect of such arrangements (see Note 5 below);
 - (iii) undertake to ensure that the Scheme, Deed, Rules or Contract is administered so as to adhere to the relevant legislation, notes, guidance or codes, or to advise the Director immediately if this ceases to be the case;
 - (iv) undertake to supply the Director with such further information as the Director may reasonably require.

10. **Declaration**

I hereby declare that the information provided in this application is true and correct to the best of my knowledge and belief. I have taken professional advice in completing the application, as appropriate.

I am authorised to make the declaration above on behalf of the Trustees/Scheme Administrator.

Signed

Date

Capacity in which you are making the application (if not Trustee/Scheme Administrator):

.....

NOTES ON APPLICATION FOR APPROVAL

1. When completed, the application should be submitted to the Income Tax Office, addressed to:
 - the Pension Schemes Supervisor (for section 150 applications); or
 - the Retirement Annuity Supervisor (for section 157A or section 157E applications).
2. Do NOT send Scheme or Contract documentation unless requested. For Retirement Annuity Trust Schemes, the document establishing the Scheme should be submitted if the trustees are not regulated by the GFSC.
3. A letter confirming approval will be sent as soon as possible after receipt of the application, which will contain the approval reference number.
4. A change to a Scheme, Deed, Rules or Contract will be regarded as material if it affects, or may affect, continued approval. There is no specific form for advising such changes.
5. All legislation, notes and codes are available at www.gov.gg/tax.
6. The application should only be signed by a person authorised and able to provide the information and undertakings requested. This will obviously include the Trustees or Administrators, but may also include a person holding a legal, actuarial or accountancy qualification.

Data Protection statement: The information provided in this form will be processed in accordance with the Data Protection legislation and used to process this application, 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 return; however, the Director provides this information in a format that does not allow identification of individual cases.