



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

1. 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 154(A) of the Law (a superannuation fund to which section 40(o) applies)
 - (e) section 154(A) of the Law (a RAT/RAC to which section 40(ee) applies)
 - (f) section 154(A) of the Law (a fund, contract scheme or trust exempt under section 40)

2. Name of Scheme/Contract _____

3. Names of the Relevant Person
(as defined in the Income Tax Law) _____

4. Name of sponsoring employer
(if applicable) _____

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

6. Address for correspondence _____

7. Date of establishment of
Scheme/Contract/Fund _____

8. Anticipated approximate
size of membership _____

9. Is the Scheme/Contract/Fund Licenced and Regulated
by the Guernsey Financial Services Commission? Yes NO

10. I/we confirm that:
 - (a) a copy of the Instrument establishing the Scheme/Contract/Fund 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 Relevant Person or the correspondence address will be notified to the Director within 30 days;

- (d) the Trustees/Administrators/Relevant Person:
- (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.

11. 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/Relevant Person.

Signed

Date

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

NOTES ON APPLICATION FOR APPROVAL

1. When completed, the application should be submitted to Guernsey Income Tax at PO Box 37, St Peter Port, Guernsey, GY1 3AZ.
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/taxationonpensions
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, Administrators or Relevant Person, 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.