



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

**Exempt Pension Contract  
Exempt Pension Trust  
(delete as appropriate)**

1. Name of Scheme Approval .....  
Reference 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. Current size of membership .....
8. I/we hereby apply for approval under: *(delete as appropriate)*  
(a) section 157E(2) of the Law (Exempt Pension Contracts);  
(b) section 157E(4) of the Law (Exempt Pension Trusts).
9. Subject to being granted approval under [section 157E] of the Law I/we hereby apply for  
release from 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).
10. I/we confirm that: *(delete as appropriate)*  
(a) the Scheme, Deed, Rules or Contract satisfies all of the conditions of the legislation under  
which approval is sought;  
(b) the Scheme, Deed, Rules or Contract will be amended by 30<sup>th</sup> June 2012 to satisfy all of  
the conditions of the legislation under which approval is sought.

- 11. I/we confirm that: *(delete as appropriate)*
  - (a) no members of the Scheme/Contract have Guernsey Tax Relieved Scheme Funds (as defined in section 158 of the Law);
  - (b) one or more members of the Scheme/Contract have Guernsey Tax Relieved Scheme Funds (as defined in section 158 of the Law) and I/we have completed Form 681TC and have included it with this application.
  
- 12. 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 below);
  - (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 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);
    - (ii) 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;
    - (iii) undertake to supply the Director with such further information as the Director may reasonably require.

13. **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):**

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**NOTES ON APPLICATION FOR APPROVAL**

- 1. When completed, the application should be submitted to the Income Tax Office, addressed to the Retirement Annuity Supervisor.
- 2. Do NOT send Scheme or Contract documentation unless requested.
- 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](http://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](http://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.