



**Declaration of Guernsey Tax Relieved Scheme Funds
as defined in section 158 of the
Income Tax (Guernsey) Law, 1975, as amended (“the Law”)**

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

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

- 2. Names of Trustees and Administrators

- 3. Approval reference number of transferor Scheme/Contract

- 4. a) Address for correspondence
.....
.....

- b) Email address

- 5. Number of members with Guernsey tax relieved scheme funds

- 6. In order to enable the Director to consider my/our application for approval of the Scheme/Contract under section 157E of the Law, I/we hereby provide details of all members with Guernsey tax relieved scheme funds as set out in the table on the next page.

Full Name of Member	Income Tax Reference Number of Member	Inward Transfer Payment £	Guernsey Tax Relieved Scheme Funds £	Tax Charge £
TOTAL		£	£	£

7. **Declaration and Undertaking**

I hereby declare that the information provided in this declaration is true and correct to the best of my knowledge and belief.

I enclose with this declaration the tax due as set out in the table on the previous page and hereby undertake to provide such further information as the Director may require in order to make an assessment.

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

Signed

Date

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

.....

NOTES ON DECLARATION

1. When completed, the application should be submitted to the Income Tax Office, addressed to the Retirement Annuity Supervisor.
2. The tax charge is at the rate of 20% of the Guernsey Tax Relieved Scheme Funds except where such funds have already been taxed in Guernsey at 10% as a result of a prior transfer away from an approved pension arrangement, in which case the charge is at the rate of 10%. Any such funds should be shown separately on the table.
3. An assessment of the tax charged will be sent as soon as possible after receipt of the declaration.
4. The declaration 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.