States of Guernsey
Income Tax

FORM A

Application to limit liability under section 39B of the Income Tax (Guernsey) Law, 1975 ("the tax cap") and shortened tax return for the calendar year 2016

Name: .....

Address: .....

.....

Reference Number: .....

Please place a "✓" in the box that applies.

I hereby certify that for the above year:

A ☐

Tax on my non-Guernsey source income (which includes Guernsey bank deposit interest and income from Guernsey exempt collective investment schemes, which are non-resident for Guernsey income tax purposes, other than income arising or accruing from an office or employment held or exercised in Guernsey) would, if computed in accordance with the relevant legislation, exceed £110,000 and I therefore wish to limit my liability on that income to that amount, in accordance with section 39B and the Sixth Schedule to the Income Tax (Guernsey) Law, 1975 ("the Law").

My Guernsey source income (other than Guernsey bank deposit interest and income from Guernsey exempt collective investment schemes, which are non-resident for Guernsey income tax purposes) for the above year is £..... as per the attached schedule (enter "nil" if appropriate).

OR

B ☐

Tax on my total worldwide income, excluding Guernsey property income, would, if computed in accordance with the relevant legislation, exceed £220,000 and I therefore wish to limit my liability on that income to that amount, in accordance with section 39B and the Sixth Schedule to the Law.

My Guernsey property income for the above year is £..... as per the attached schedule (enter "nil" if appropriate).

If the provisions of section 39C and/or 39D of the Law apply, please provide details.

I HEREBY CERTIFY that to the best of my knowledge and belief all the statements made in every part of this return (including any accompanying schedules) are TRUE AND CORRECT.

Signed .....

Date .....

Data Protection statement: Your personal information will be processed in accordance with Data Protection legislation. The information provided on this form will be used to process your assessment, for tax compliance and to ensure that your personal details held are accurate and up to date, and will 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 your return; however, the Director provides this information in a format which does not allow identification of individuals.

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