

# PERSONAL INCOME TAX RETURN CALENDAR YEAR 2017

**ONLINE RETURNS** – It is quicker and easier to complete your return online. Please visit <https://eforms.gov.gg/> for details on how to register. Online returns are given priority over paper returns and there is no need to complete a summary sheet.

## IMPORTANT

### Please read these notes before completing your return

Please write clearly **IN BLOCK CAPITALS** using a black or blue ball point pen. Complete all sections by ticking the 'Yes' or 'No' box as appropriate and provide all relevant information – if you don't complete all the sections, we may treat your return as incomplete and send it back to you. If more space is required for any section, please use a separate sheet and attach it to the return.

For the purposes of this form, "Self" means the individual responsible for the couple's tax affairs (i.e. the husband in a heterosexual marriage or elder partner in a same-sex marriage or civil partnership).

For Guernsey income tax purposes, "Guernsey" includes Alderney and Herm.

**PENALTIES** – Penalties may be imposed if your completed return is not submitted by 30<sup>th</sup> November 2018. Penalties may also be imposed or prosecution sought if you submit an income tax return which is materially incorrect or incomplete, and fail to make/keep the appropriate records.

**ISSUE OF ASSESSMENT** – Please allow at least 4 months after submission of your paper return before making enquiries as to when you can expect to receive your assessment. As online returns are given a higher priority, if you complete online, our aim is that you should receive your assessment significantly earlier than if you had filed a paper return.

If you require more information, please see [www.gov.gg/taxationfaq](http://www.gov.gg/taxationfaq) for various Frequently Asked Questions, or visit [www.gov.gg/tax](http://www.gov.gg/tax) under "Income tax returns" for the Explanatory Guide "How To Complete Your Personal 2017 Paper Tax Return".

**TAX EVASION** – Help us stop tax evasion by contacting a member of our Compliance & International Unit and notifying them of anyone you believe to be evading tax. You can remain anonymous if you contact us via the Tax Evasion Hotline or the online Tax Evasion Form; however, should you provide your details, they will be kept strictly confidential and at no time would your identity be made known to the person about whom you are providing information.

**Telephone us on:**

The Tax Evasion Hotline +44 (0) 1481 747900

**Email us at:**

[taxhotline@gov.gg](mailto:taxhotline@gov.gg)

**Complete the online Tax Evasion Form at:**

[www.gov.gg/domesticcompliance](http://www.gov.gg/domesticcompliance)

**Write to us at:**

States of Guernsey Income Tax, PO Box 37, St Peter Port, GY1 3AZ

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States of Guernsey Income Tax, PO Box 37, St Peter Port, Guernsey, GY1 3AZ

Tel: +44 (0)1481 724711 Tax Evasion Hotline: +44 (0)1481 747900 Email: [taxenquiries@gov.gg](mailto:taxenquiries@gov.gg) Website: [www.gov.gg/tax](http://www.gov.gg/tax)

**SUMMARY SHEET**

You must complete this summary sheet as this forms part of your personal return for the calendar year 2017. Failure to complete this summary sheet may lead to a delay in processing your return. Please ensure all your income is included in the summary below.

Please enter your income tax reference number in these boxes:

(e.g.  or  /  )

	/	
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PLEASE SHOW SECTION TOTALS BELOW		For office use only	SELF	SPOUSE
A(2)	Income from employment	01	£	£
A(3)	Benefits in kind	60	£	£
A(4)	Tips, gratuities and similar receipts	03	£	£
A(5)	Claimable deductions	49	(£ )	(£ )
A(6)	Contributions to an <u>employer's</u> pension scheme	59	(£ )	(£ )
R	Contributions made to a <u>personal</u> pension scheme	72	(£ )	(£ )
B	Self-employment (net profit)	07	£	£
C	Pensions received (Guernsey OAP/State Pension)	34	£	£
C	Pensions received (Jersey OAP/State Pension)	14	£	£
C	Pensions received (UK OAP/State Pension)	04	£	£
C	Pensions received (overseas OAP/State Pension)	15	£	£
C	Pensions received (occupational – former Guernsey employer)	02	£	£
C	Pensions received (occupational – former Jersey employer)	12	£	£
C	Pensions received (occupational – former UK employer)	11	£	£
C	Pensions received (occupational – former overseas employer)	13	£	£
C	Pensions received (personal)	05	£	£
D	Bank and savings account interest received (Guernsey)	37	£	£
D	Bank and savings account interest received (Jersey)	22	£	£
D	Bank and savings account interest received (UK)	20	£	£
D	Bank and savings account interest received (overseas)	21	£	£
E	Income from let property – rent received	35	£	£
H	Any other income received	18	£	£
J(1)	Ownership of principal private residence – mortgage interest paid	56	(£ )	(£ )
L	Deeds of Covenant	51	(£ )	(£ )
M	Maintenance paid to a spouse or former spouse	52	(£ )	(£ )

PLEASE TICK IF YOU HAVE COMPLETED ANY OF THE FOLLOWING SECTIONS		✓
F	Companies and distributions	
G	Settlements including trusts and foundations	
I	Additional information	
J(2) & E(2)	Ownership of property not let/let property – mortgage interest paid	
K	Deductions for loan interest (other than mortgage interest)	
N	Income arising to a non-resident	
O(1)	If your child is over 19 and is in full-time education	
O(2)	Charge of children / Personal allowances transferred to or from partner	
P	Dependent relative	
Q	Infirm person / Housekeeper	

PLEASE TICK THIS BOX IF YOU HAVE MARRIED/ENTERED INTO A CIVIL PARTNERSHIP, SEPARATED OR BEEN WIDOWED SINCE COMPLETION OF YOUR LAST INCOME TAX RETURN

PLEASE TICK THIS BOX IF YOU OR YOUR SPOUSE WERE NOT RESIDENT IN GUERNSEY, ALDERNEY OR HERM FOR THE WHOLE OF 2017 (IGNORING HOLIDAYS/BUSINESS TRIPS, ETC)

PLEASE TICK THIS BOX IF YOU HAVE ATTACHED SEPARATE SCHEDULES TO THIS RETURN

## PERSONAL RETURN – CALENDAR YEAR 2017

You are legally obliged to complete this form and return it by 30<sup>th</sup> November 2018. Penalties may be imposed, and in some instances prosecution may be sought, if the form is not received by the due date.

RECEIVED: .....

### CERTIFICATE

I HEREBY CERTIFY that to the best of my knowledge and belief, all the statements made in every part of this return and in any information attached are TRUE AND CORRECT and that I have included details of ALL MY INCOME AND THAT OF MY SPOUSE from every source whatsoever in the calendar year 2017.

I confirm that I have made, kept and retained the appropriate records, as required by the Income Tax (Keeping of Records etc) Regulations, 2006 & 2012 (*tick box to confirm*). See the Statement of Practice on Keeping, Maintaining and Retaining Records for Income Tax Purposes at [www.gov.gg/taxationstatementsofpractice](http://www.gov.gg/taxationstatementsofpractice)

I understand that penalties may be imposed or prosecution sought if I submit an income tax return which is materially incorrect or incomplete, and/or fail to make/keep the appropriate records (*tick box to confirm*)

Signature

Date

D	D	M	M	Y	Y
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## PART 1 – PERSONAL DETAILS

Please enter your income tax reference number in these boxes:

(e.g. 0V 123456 or 1O 987654B / R )

	/	
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**This form should be completed by the husband in a heterosexual marriage or the elder partner in a same-sex marriage/civil partnership. If you married/entered into a civil partnership during 2017, you will each need to complete a separate tax return this year.**

### 1. PERSONAL DETAILS

Self

Spouse

1. PERSONAL DETAILS	Self	Spouse																				
Full name																						
Former name if changed since last return submitted																						
Social Security number	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Date of birth	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y								
D	D	M	M	Y	Y																	
D	D	M	M	Y	Y																	
Date of marriage/ civil partnership	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>		D	D	M	M	Y	Y														
D	D	M	M	Y	Y																	
Current address																						
	Post code:	Post code:																				
Former address if you have moved in the last 12 months																						
	Post code:	Post code:																				
Email address																						
Emails sent from Guernsey Income Tax which contain personal data are encrypted – see <a href="http://www.gov.gg/taxationfacts">www.gov.gg/taxationfacts</a> for details.																						
Daytime telephone number																						

**2. CHANGE TO MARITAL STATUS DURING 2017:** Married/Civil Partnership  Widowed  Separated\*   
 (\*i.e. ceased living together as a married couple)

If you married or entered into a legal civil partnership after 31<sup>st</sup> December 2016, please show:

Spouse's former surname ..... Spouse's former tax reference  /

You will each need to complete a separate tax return for the year you marry/enter into a civil partnership.

### 3. AUTHORITY TO DEAL WITH INCOME TAX AFFAIRS

Please tick this box if you authorise your spouse to deal with your income tax affairs on your behalf:

(**Note:** this authority will continue unless you confirm, in writing, that you have separated or that your spouse no longer has authority to deal with your income tax affairs.)

### 4. RESIDENCE DETAILS

This information is necessary to determine your residential status for income tax purposes and to ensure you are taxed correctly. If you didn't spend all year in Guernsey, you may not be entitled to the full personal allowance, which may be proportioned based on your time spent here. If you have recently arrived in Guernsey and haven't already completed a New Arrivals Form (form 1262) please do so as soon as possible. If you wish to provide further information, please use Section I.

	SELF		SPOUSE	
Were you/your spouse living in Guernsey throughout 2017 (with the exception of holidays/business trips, etc)?	Yes: <input type="checkbox"/>	No: <input type="checkbox"/>	Yes: <input type="checkbox"/>	No: <input type="checkbox"/>
If 'No' please confirm the date(s) of arrival and/or departure and ensure you tick the relevant box on the summary sheet.	Arrival	<input type="checkbox"/> D <input type="checkbox"/> D <input type="checkbox"/> M <input type="checkbox"/> M <input type="checkbox"/> Y <input type="checkbox"/> Y	Arrival	<input type="checkbox"/> D <input type="checkbox"/> D <input type="checkbox"/> M <input type="checkbox"/> M <input type="checkbox"/> Y <input type="checkbox"/> Y
	Departure	<input type="checkbox"/> D <input type="checkbox"/> D <input type="checkbox"/> M <input type="checkbox"/> M <input type="checkbox"/> Y <input type="checkbox"/> Y	Departure	<input type="checkbox"/> D <input type="checkbox"/> D <input type="checkbox"/> M <input type="checkbox"/> M <input type="checkbox"/> Y <input type="checkbox"/> Y

You aren't entitled to the Married Persons Allowance if your spouse isn't resident in Guernsey.

## **PART 2 – INCOME RECEIVED DURING 2017**

If you are resident in Guernsey for income tax purposes, all income, from any country, whether or not tax has been deducted, should be declared. If overseas tax has been deducted, evidence of this should be submitted with this return. However, if you have paid UK tax but your income was less than the UK tax allowance, no double taxation relief will be given as you will be entitled to claim a refund from HM Revenue & Customs.

### **A. EMPLOYMENT**

Were you/your spouse employed during 2017?

Yes  No

If 'No' please continue to Section B.

If 'Yes' please complete this section to show **all** your and your spouse's employers (no matter where in the world your employer is based) and gross wages received (i.e. the amount you received before income tax, social security, etc was deducted from your earnings – this should be on your final 2017 payslip(s) for each employer). Please don't submit payslips with this return.

	Self	Spouse
<b>A(1) Occupation</b> , e.g. chef, accountant, builder. This is important if you wish to claim additional expenses under section A(5) (e.g. tools of your trade, professional subscriptions).		
<b>A(2) Gross wages, salary, fees or other earnings</b> , part-time or casual earnings from any country, whether or not tax has been deducted. Show name and address of, and income from, each employer.  .....  .....	£	£
<b>A(3) Benefits in kind</b> – show value of benefits <u>not already included by your employer</u> in gross pay declared above in Section A(2) Motor vehicle/Accommodation/Share options:  Other benefits (please detail) .....		
<b>A(4) Tips, gratuities and similar receipts</b> not included in gross pay above		
<b>A(5) Claimable deductions</b> , e.g. professional subscriptions, tools of the trade, etc. A list of approved learned societies is available at <a href="http://www.gov.gg/tax">www.gov.gg/tax</a> under “Tax Rates and Allowances”. Please detail .....	( )	( )
<b>A(6) Contributions made by you/your spouse to an employer’s approved pension scheme</b> (this should be on your final payslip). Please note that contributions to personal pensions should be claimed in Section R.	( )	( )

## B. SELF-EMPLOYMENT/BUSINESS INCOME

Did you/your spouse carry on a business, trade or profession during 2017?

Yes

No

If ‘No’ please continue to Section C.

If ‘Yes’ please declare here the net profit received from your self-employment.

	Self	Spouse
Nature of self-employment		
Economic classification code (see <a href="https://www.gov.gg/ecodes">https://www.gov.gg/ecodes</a> )		
If your turnover was less than £15,000 and 2017 wasn’t your first year of business, please show the net profit and provide accounts and computations or 3 line accounts (find Form 3LA at <a href="http://www.gov.gg/tax">www.gov.gg/tax</a> under “Income tax returns”)	£	£
If your turnover was more than £15,000 or 2017 was your first year of business, please show the net profit and provide accounts and computations or a Trading, Profit & Loss Account (find Form TPLA at <a href="http://www.gov.gg/tax">www.gov.gg/tax</a> under “Income tax returns”)	£	£

If accounts are provided, they must show who prepared them and their professional qualifications, if applicable.

Are subcontractors included in the accounts?

Yes

No

If ‘Yes’, please attach a schedule showing the names and addresses of the subcontractors and amounts paid to each.

Further notes on the completion of Forms 3LA and TPLA are also available when downloading those forms.



**E. INCOME FROM LET PROPERTY****(1) Did you/your spouse receive income from let property during 2017?**

Yes

No

**If 'No' please continue to Section F.**

If 'Yes' please provide details of the property and the income received from it. Please see Section E(2) if you wish to claim for mortgage interest paid on your let property. If the property was purchased in 2017, please tick column 'A' and attach a Property Checklist (form 357 – available at [www.gov.gg/tax](http://www.gov.gg/tax) under "Other tax forms") if you haven't already forwarded the checklist to this office.

**Guernsey properties** – Where you are responsible for the costs of repairing your let property, you will be allowed a deduction (a Statutory Repairs Allowance) from the rental income, whether or not you incur any expenditure. This will be calculated by the Income Tax Office. If you wish to claim an additional deduction in respect of repairs and maintenance (including insurance on the structure of the building) for any Guernsey properties declared in this section, please attach a schedule detailing the nature of the expenditure incurred and the amounts involved for each property separately. Evidence of expenditure claimed may be requested.

**Overseas properties** – No Statutory Repairs Allowance is due on overseas properties so please provide a schedule if you wish to claim any expenses against the rental income received. Evidence of expenditure claimed may be requested.

Income from let property	A ("✓")	Description (i.e. house, land, etc)	Name of tenant	Who pays for repairs	Furnished ("✓")	Gross rent received	
						Self £	Spouse £
Address of property							

**(2) Is this property mortgaged?**

Yes

No

**If 'No' please continue to Section F.**

If 'Yes' please provide details of the property and the mortgage interest you have paid. Please ensure the income received from let property is declared in Section E(1).

If you are claiming a share of the interest, show the amount paid by you and the name(s) of the other person(s).

Interest paid on money borrowed in respect of let property is available up to the amount of the assessable rent. You may be asked for evidence of the purpose and amount of any deduction claimed. If the balance outstanding and/or interest has substantially increased/decreased since the last return made, please provide an explanation on a separate sheet and attach it to this return.

Address of let property	Mortgage provider and purpose of loan	Balance outstanding at 31.12.17 £	Total Interest paid £	Amount claimed by self £	Amount claimed by spouse £
Name(s) of joint borrower(s) if applicable .....					

**F. COMPANIES AND DISTRIBUTIONS****Did you/your spouse have an interest in a company during 2017?**

Yes

No

**If 'No' please continue to Section G.**

If 'Yes' please complete a Company Interest form (form 687 – available at [www.gov.gg/tax](http://www.gov.gg/tax) under "Income tax returns"), ensuring you declare any distributions received, and attach it to this return. The Final Tax Certificate should be forwarded to this office when available.





## **PART 3 – CLAIMS FOR DEDUCTIONS AND ALLOWANCES**

### **J. OWNERSHIP OF PROPERTY AND MORTGAGE INTEREST PAID**

Please declare all properties owned and not let (including dwelling houses, glasshouses, land and buildings), whether in Guernsey or elsewhere.

If the property was purchased in 2017, please tick column 'A' and attach a Property Checklist (form 357 – available at [www.gov.gg/tax](http://www.gov.gg/tax) under "Other tax forms") if you haven't already forwarded the checklist to this office.

**Only interest paid can be claimed, not capital repayments.**

**J(1) Did you/your spouse own a property in Guernsey that you lived in (your principal private residence ("PPR")) during 2017?**

Yes  No

**If 'No' please continue to Section J(2).**

If 'Yes' please provide details of the property and, if appropriate, make a claim for the mortgage interest you have paid.

Only one property may be designated as your PPR. Please ensure the purpose of any loan is provided (e.g. purchase or renovations). Interest paid on money borrowed for the acquisition, construction, reconstruction or repair of a property is allowable on a PPR. Relief is limited to interest paid on a £400,000 mortgage and restricted to the level of the interest cap (£11,000 for individuals for 2017). See our website [www.gov.gg/tax](http://www.gov.gg/tax) under "Tax rates and allowances" for more information regarding mortgage interest relief and the interest cap.

If your mortgage for the PPR is over £400,000, you will need to show the mortgage relief restriction calculation in the space provided below.

If the balance outstanding and/or interest has substantially increased/decreased since the last return made, please provide an explanation on a separate sheet and attach it to this return. If your mortgage will be ceasing this year, please contact the Income Tax Office so that your coding notice can be amended, if applicable.

If the mortgage or loan is joint, state the total balance outstanding at the year end, the total interest paid and the amount claimed by you.

If you moved during the year, resulting in two PPRs, please provide details on a separate sheet (ticking the box at the bottom of the summary sheet when doing so).

For full details of the rules for relief and interest paid (including those for loans for other qualifying purposes) see The Income Tax (Tax Relief on Interest Payments) (Guernsey) Ordinance, 2007, as amended (see [www.gov.gg/tax](http://www.gov.gg/tax) under "Income tax legislation").

Address of property	A ("✓")	Mortgage provider and purpose of loan	Balance outstanding at 31.12.17 £	Total interest paid £	Amount claimed by self £	Amount claimed by spouse £
Name(s) of joint borrower(s) if applicable						
If your mortgage exceeds £400,000, please calculate the mortgage relief restriction in the space provided and declare that figure in the "Total interest paid" column						
Please show your calculation here (I x £400,000 ÷ B):  (I) £..... x £400,000 = £.....  (B) £.....  (I) = interest paid (B) = average of outstanding mortgage balances at the beginning and end of the year						

**J(2) Did you/your spouse own a property which was not let during 2017?**

Yes No 

If 'No' please continue to Section K.

If 'Yes' please provide details below and, if appropriate, make a claim for mortgage interest you have paid.

Address of property not let	A ("✓")	Mortgage provider and purpose of loan	Balance outstanding at 31.12.17 £	Total Interest paid £	Amount claimed by self £	Amount claimed by spouse £
How is this property used? .....						
Names of joint borrowers if applicable: .....						

## K. INTEREST PAID ON LOANS OTHER THAN MORTGAGES

**Did you/your spouse pay interest on a loan (other than a mortgage) during 2017?**

Yes No 

If 'No' please continue to Section L.

If 'Yes', please provide details of the interest paid below.

Only interest paid for qualifying purposes (not including capital repayments) can be claimed. Full details of loans for qualifying purposes are available in The Income Tax (Tax Relief on Interest Payments) (Guernsey) Ordinance, 2007, as amended.

Please ensure the columns relating to "Purpose" and "Balance outstanding" are completed. The purpose of the loan should be explained (e.g. purchase of company shares). You may be asked to provide evidence of the purpose and the amount of any deduction claimed in this section

Loans other than mortgages			Interest paid (ensure no capital repayments are included)	
If the balance outstanding and/or interest has substantially increased/decreased since the last return made, please provide an explanation.				
Name(s) and address(es) of person(s) to whom interest was paid in 2017	Specific purpose of the loan	Balance outstanding at 31.12.2017 £	Self £	Spouse £

## L. DEEDS OF COVENANT

**Did you/your spouse make any payments to a Guernsey Registered Charity under a Deed of Covenant during 2017?**

Yes No 

If 'No' please continue to Section M.

If 'Yes' an allowance for Deeds of Covenant is due only on Deeds approved by Guernsey Income Tax. Relief in respect of Deeds of Covenant approved prior to 1<sup>st</sup> January 2010 is available to the individual until the Deed is either amended or it expires. Relief is no longer due if a Deed commenced or was amended after 1<sup>st</sup> January 2010.

Name of Guernsey Registered Charity	Payment made	
	Self £	Spouse £

**M. MAINTENANCE PAID TO A SPOUSE OR FORMER SPOUSE**

Did you/your spouse make any payments to a spouse or former spouse under a Court Order during 2017?

Yes  No

If 'No' please continue to Section N.

If 'Yes', a deduction is allowed only for qualifying maintenance or alimony payments made to your spouse or former spouse under an Order of a Court dated before 1<sup>st</sup> March 2003, or a variation of such Order.

Name of spouse/former spouse	Payment made	
	Self £	Spouse £

**N. INCOME ARISING IN GUERNSEY TO A NON-RESIDENT**

Did you/your spouse pay to a non-resident individual or company any income arising from sources in Guernsey during 2017 (e.g. rent paid to a landlord living outside Guernsey)?

Yes  No

If 'No' please continue to Section O.

If 'Yes' complete the details below.

Tax Reference (if known)	Name(s) of recipient(s)	Address(es)	Amount(s) paid in 2017 £

**O(1). CHILDREN**

Do you/your spouse have a child/children for whom you were in receipt of a Guernsey Family Allowance at 1<sup>st</sup> January 2017, or have commenced to receive that allowance if the child was born after 1<sup>st</sup> January 2017, or a child in higher education?

Yes  No

If 'No' please continue to Section P.

If 'Yes' please provide details of all such children below. \*If the child is aged over 19 and in full time higher education, details of their worldwide income **must** be provided. If **any** child's income exceeds £10,000, details of their income **must also** be provided. A Dependent Relative Allowance will only be considered in respect of children over the age of 19 years and in full time higher education based upon the information provided in this section.

Surname	Forenames	Date of birth			Income of child in 2017 (*see above) £	Name and address of university, college or school which the child attended in 2017
		DD	MM	YY		

**O(2). CHARGE OF CHILDREN ALLOWANCE / RELINQUISHMENT OF ALLOWANCE**

In order to claim you must be able to tick one of the 'Yes' boxes below:

Are you a lone parent (not cohabiting) in receipt of a Guernsey Family Allowance at 01.01.17, or have commenced to receive that allowance if the child was born after 01.01.17?

Yes  No

Are you married or in a civil partnership, and you maintained or employed a person throughout 2017 for the charge and care of a child because you/your spouse were totally incapacitated?

Yes  No

Did you cohabit during 2017 and relinquished/received allowances to/from your unmarried partner? If yes, please provide details below:

Yes  No

Your partner's name

Your partner's tax reference

/

**P. DEPENDENT RELATIVES (OLD AGE OR INFIRMITY)**

Did you/your spouse make payments in respect of a dependant due to old age or infirmity?

Yes  No

If 'No' please continue to Section Q.

If 'Yes' please note that no claims will be considered unless a claim was made in 2008 or earlier. \*If the grounds of the claim are because of infirmity, please state the nature of the infirmity.

Full name of dependant and present address	Year born	Dependant's relationship to you	*Grounds of the claim (see above)	Dependant's income for 2017 £	Amount contributed by you/your spouse in 2017 £	Amount contributed by others £

**Q. INFIRM PERSONS / HOUSEKEEPER ALLOWANCES**

Do you/your spouse wish to claim for an infirm persons or housekeeper allowance in respect of 2017?

Yes  No

If 'No' please continue to Section R.

If 'Yes' please note that no claims for these allowances will be considered, unless a claim was made in 2008 or earlier.

Name and address of person to whom payment was made	Infirm Persons ("✓")	Housekeeper ("✓")	Amount paid in 2017 £

**R. CONTRIBUTIONS MADE TO PERSONAL PENSIONS**

Did you/your spouse make contributions to a personal pension during 2017?

Yes  No

If 'No' you have reached the end of this form. Please ensure it is signed on page 3 and the summary sheet is completed.

If 'Yes', only contributions made to a pension contract established with a Guernsey provider whilst you were resident in Guernsey can be claimed. **Please note that contributions deducted by your employer for your occupational pension scheme should be claimed in Section A(6).**

Pension company or trust scheme	Contract number	Date payments commenced	Name of annuitant	Premium or contribution paid for 2017 £

**Fair Processing Notice:** The information you have provided on this form is required under the Income Tax (Guernsey) Law, 1975 for the purposes of the assessment and collection of income tax. This information will be processed in line with the Data Protection (Bailiwick of Guernsey) Law, 2017. For full details of our Fair Processing Notice and how we look after your data please visit: <https://www.gov.gg/tax>. If you don't have access to the internet please contact us and a paper copy will be provided.

**BEFORE SUBMITTING THIS FORM, PLEASE ENSURE IT IS SIGNED ON PAGE 3 AND THE SUMMARY SHEET IS COMPLETED. PLEASE POST TO THE ADDRESS ON PAGE 1 OR DELIVER TO LEVEL 3, EDWARD T WHEADON HOUSE, LE TRUCHOT, ST PETER PORT**