



**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 2017**

Name: .....

Address: .....  
.....

Reference Number: .....

Please place a “✓” in the box that applies.

I hereby certify that for the calendar year **2017**:

<b>A</b>	<input type="checkbox"/>	<p>Tax on my <u>non-Guernsey</u> 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”).</p> <p>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).</p>
OR		
<b>B</b>	<input type="checkbox"/>	<p>Tax on my total <u>worldwide</u> 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.</p> <p>My Guernsey property income for the above year is £..... as per the attached schedule (enter “nil” if appropriate).</p>

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 .....

**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/revenueservice>. If you don't have access to the internet please contact us and a paper copy will be provided.