

Application to limit liability under section 39B of the Income Tax (Guernsey) Law, 1975 (“the tax cap”) and shortened tax return for Alderney residents for the calendar year 2017*

Name:

Address:

Reference Number:

Calendar year:

I hereby certify that for the calendar year 2017:

Tax on my total worldwide income, excluding Guernsey/Alderney property income, would, if computed in accordance with the relevant legislation, exceed £50,000 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.

My Guernsey/Alderney property income for 2017 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.

The £50,000 tax cap is not available if for any year prior to 1st January 2016 the tax you paid was limited by virtue of section 39B. If this is the case you may claim the limit on tax payable which is available under the Sixth Schedule as if you were resident in Guernsey.

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

* The States of Guernsey resolved on 29th October 2015 that the tax cap of £50,000 will be available to Alderney residents for the calendar years 2016 – 2020.

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.