





SECTION C (See Note 3)	All income arising or accruing in respect of pensions/annuities, settlements (including trusts), wages, salaries, fees (excluding directors fees), maintenance or any source whatsoever, other than a business, not previously declared.	£
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I HEREBY CERTIFY that to the best of my knowledge and belief:

(a) The statement given in this return is a true statement of the income assessable to Guernsey income tax for 2016, which arose whether directly or indirectly from or through my agency to [state full name and address of the non-resident]:

.....  
 .....

(b) That all the statements in every part of this return are true and correct.

(c) I confirm that I have made, kept and retained the appropriate records, as required by the Income Tax (Keeping of Records etc) Regulations, 2006 and 2012 (tick box to confirm):

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

Agent's name in full .....

Daytime tel. no. .... E-mail address (optional) .....

Signed

Date 

D	D	M	M	Y	Y
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**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.

## **GENERAL INFORMATION**

### **Persons required to make a return of income and liability of agents**

Section 48(5) of the Income Tax (Guernsey) Law, 1975 (“the Law”) provides that a person who is chargeable in respect of any income of a non-resident shall be responsible for submitting returns under the Law and for all other matters required to be done under the Law for the purposes of the assessment of income and the charge and payment of tax.

The agent of a non-resident is chargeable with tax on his behalf in respect of any income on which the non-resident is liable to tax and which arises whether directly or indirectly from or through his agency. The tax may be deducted by the agent from any sum or sums payable by or through the agent to a non-resident but an agent who has deducted tax is required to remit the tax to the Director within one month of the date of deduction and to provide details of the income in respect of which the deduction has been made as the Director may require.

The expression “agent” includes a manager and any person receiving or paying income on behalf of or to a non-resident.

### **NOTES FOR THE GUIDANCE OF PERSONS COMPLETING THIS RETURN**

#### **NOTE 1 - SECTION A - Ownership of property situated in Guernsey, Alderney or Herm**

In this section you should provide details of all the property owned by the non-resident person in respect of which you are agent. In the column headed “Gross rent received” you should declare the rental income derived from the property.

Properties let rent-free must also be included. If a property is occupied rent-free, particulars of the conditions of occupation must be given.

**STATUTORY REPAIRS** - where the owner is responsible for the costs of repairing the property, he will be allowed a deduction (statutory repairs allowance) from the rental income, whether or not he incurs any expenditure. The rate of deduction is as follows:

Dwelling (let furnished)	15%
Dwelling (let unfurnished)	10%
Other buildings (including glasshouses)	10%
Land	2½%

Where the owner is not responsible for all repairs, the rate of deduction is reduced accordingly.

**ADDITIONAL REPAIRS** - an additional repairs allowance (known as “excess repairs allowance”) may be available for the costs of repairing, maintaining, insuring and managing any let property. If such a claim is to be made, the non-resident should submit a schedule of the expenditure incurred, for each property separately (evidence of expenditure may be requested). Any allowance due (this is calculated by averaging expenditure over a five year period) will be calculated by the Income Tax Office.

#### **NOTE 2 - SECTION B**

If the business turnover is less than £15,000 and it’s not the first year of trading, the agent may fulfil their obligations by submitting 3 line accounts (Form 3LA, which is available at [www.gov.gg/tax](http://www.gov.gg/tax) under “Income tax returns”), showing just the turnover, total expenses and net profit. Turnover includes cash and cheques, commission, tips, fees and gross income of any nature received. Further notes on the completion of Form 3LA are also available when downloading that form. If it is the first year of trading, the agent must supply full accounts and computations (or the agent may use form TPLA - see below).

If the turnover is greater than £15,000, or if it’s the first year of trading, the agent may fulfil their obligations by submitting a Trading, Profit and Loss account (Form TPLA, which is available at [www.gov.gg/tax](http://www.gov.gg/tax) under “Income tax returns”). Notes on completion of the form are also included on the website.

The Director reserves the right to request certified accounts if necessary.

#### **NOTE 3 - SECTION C**

In this section you should declare details of the income arising or accruing to the non-resident for whom you are agent during the year as follows:

**MAINTENANCE** - details of maintenance receivable from a Guernsey resident former spouse under a Guernsey Court Order. Income received under a Court Order made after 1<sup>st</sup> March 2003 is not taxable. However, this doesn’t apply to the income received from any variations of an existing Court Order made after 1<sup>st</sup> March 2003, where the original Court Order was made prior to this date.

**PENSIONS/ANNUITIES** - return the amount received.

**SETTLEMENT/TRUST INCOME** - state the name of the settlement/trust, the name and address of the trustee and the amount of income arising or accruing.