

PERSONAL INCOME TAX RETURN CALENDAR YEAR 2018

Please read these notes before completing your return

Please write clearly **IN BLOCK CAPITALS** using a black or blue ball point pen. You must 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, ticking the box at the bottom of the summary sheet.

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

PENALTIES – Penalties can be imposed if your completed return isn't submitted by 30th November 2019. 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.

ONLINE RETURNS – It's 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. If you complete this paper return, please allow several months before contacting this office to ask when your assessment will be issued.

If you require more information, please see www.gov.gg/taxationfaq for various Frequently Asked Questions, or visit www.gov.gg/tax under "Income tax returns" for the Explanatory Guide "How To Complete Your Personal 2018 Paper Tax Return".

TAX EVASION – Help us stop tax evasion by contacting a member of our Compliance & International Unit and informing 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 will your identity be made known to that person.

Telephone us on: The Tax Evasion Hotline +44 (0) 1481 747900

Email us at: taxhotline@gov.gg

Complete the online Tax Evasion Form at: www.gov.gg/domesticcompliance

Write to us at: Revenue Service, PO Box 37, St Peter Port, GY1 3AZ

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.

SUMMARY SHEET

You **must** complete this summary sheet as this forms part of your personal return and may speed up the assessment process. Please ensure **all** your income is included below.

Please enter your income tax reference number in these boxes:

(e.g. or /)

	/	
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PLEASE SHOW THE TOTALS FOR EACH SECTION 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, distributions and foundations	
G	Settlements including trusts	
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	<input type="checkbox"/>
PLEASE TICK THIS BOX IF YOU OR YOUR SPOUSE WERE NOT RESIDENT IN GUERNSEY, ALDERNEY OR HERM FOR THE WHOLE OF 2018 (IGNORING HOLIDAYS/BUSINESS TRIPS, ETC)	<input type="checkbox"/>

PLEASE TICK THIS BOX IF YOU HAVE ATTACHED SEPARATE SCHEDULES TO THIS RETURN	<input type="checkbox"/>
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States of Guernsey Revenue Service

PERSONAL INCOME TAX RETURN – CALENDAR YEAR 2018

You are legally required to complete this form and return it by 30th November 2019. Penalties may be imposed, and in some instances prosecution may be sought, if the form is not received by the due date.

RECEIVED:

The "Self" column should include details of 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 2018, you will each need to complete a separate tax return for this year, but their personal details should still be provided below.

PART 1 – PERSONAL DETAILS

Please enter your income tax reference number in these boxes:
(e.g. or /)

	/	
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1. PERSONAL DETAILS	Self	Spouse																				
Full name																						
Former name if changed since last return submitted																						
Social Security number	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>											<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>										
Date of birth	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; text-align: center;">D</td><td style="width: 20px; height: 20px; text-align: center;">D</td><td style="width: 20px; height: 20px; text-align: center;">M</td><td style="width: 20px; height: 20px; text-align: center;">M</td><td style="width: 20px; height: 20px; text-align: center;">Y</td><td style="width: 20px; height: 20px; text-align: center;">Y</td> </tr> </table>	D	D	M	M	Y	Y	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; text-align: center;">D</td><td style="width: 20px; height: 20px; text-align: center;">D</td><td style="width: 20px; height: 20px; text-align: center;">M</td><td style="width: 20px; height: 20px; text-align: center;">M</td><td style="width: 20px; height: 20px; text-align: center;">Y</td><td style="width: 20px; height: 20px; text-align: center;">Y</td> </tr> </table>	D	D	M	M	Y	Y								
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Date of marriage/ civil partnership	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; text-align: center;">D</td><td style="width: 20px; height: 20px; text-align: center;">D</td><td style="width: 20px; height: 20px; text-align: center;">M</td><td style="width: 20px; height: 20px; text-align: center;">M</td><td style="width: 20px; height: 20px; text-align: center;">Y</td><td style="width: 20px; height: 20px; text-align: center;">Y</td> </tr> </table>		D	D	M	M	Y	Y														
D	D	M	M	Y	Y																	
Current address	<div style="border-bottom: 1px dotted black; height: 20px;"></div> <div style="border-bottom: 1px dotted black; height: 20px;"></div>																					
	Post code:	Post code:																				
Former address if you have moved in the last 12 months	<div style="border-bottom: 1px dotted black; height: 20px;"></div> <div style="border-bottom: 1px dotted black; height: 20px;"></div>																					
	Post code:	Post code:																				
Email address																						
Emails sent from the Revenue Service which contain personal data are encrypted – see www.gov.gg/taxationfaq for details.																						
Daytime telephone number																						

2. CHANGE TO MARITAL STATUS DURING 2018: 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 31st December 2017, please show your spouse's tax reference:

	/	
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3. RESIDENCE DETAILS

This information is needed to determine your residential status for income tax purposes and to make sure you are taxed correctly. If you weren't in Guernsey all year, your allowances may be proportioned based on your time spent here. If you wish to provide further information, please use Section I.

		SELF			SPOUSE			
Were you/your spouse living in Guernsey throughout 2018 (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"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Departure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

PART 2 – INCOME AND CLAIMS FOR DEDUCTIONS

You should declare all income, from any country. If overseas tax has been deducted, please provide evidence. 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 can claim a refund from HM Revenue & Customs.

A. EMPLOYMENT

Were you/your spouse employed during 2018?

Yes No

If 'No' please continue to Section B.

If 'Yes' please show **all** 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 2018 payslip(s) for each employer). Please don't submit payslips with this return.

	Self	Spouse
A(1) Occupation , e.g. chef, accountant, builder. This is important if you wish to claim additional expenses under section A(5).		
A(2) Gross wages, salary, fees or other earnings - show name of, and income from, each employer.	£	£
A(3) Benefits in kind – show value of benefits <u>not already included</u> in gross pay declared in A(2). Motor vehicle/Accommodation/Share options: Other benefits (please detail)		
A(4) Tips, gratuities and similar receipts <u>not already included</u> in gross pay declared in A(2).		
A(5) Claimable deductions , e.g. professional subscriptions, tools of the trade, etc. A list of approved learned societies is available at www.gov.gg/tax under "Tax Rates and Allowances". Please detail	()	()
A(6) Contributions made by you/your spouse to an employer's approved pension scheme (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 2018?

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 https://www.gov.gg/ecodes).		
If your turnover was less than £15,000 and 2018 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 www.gov.gg/tax under "Income tax returns").	£	£
If your turnover was more than £15,000 or 2018 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 www.gov.gg/tax under "Income tax returns").	£	£

If accounts are provided, they must show who prepared them and their professional qualification(s), if applicable.

Are subcontractors included in the accounts?

Yes

No

If 'Yes', please attach a schedule showing the names and addresses of any individuals to whom you paid £1,000 or more and the amounts paid to each.

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

C. PENSIONS RECEIVED

Did you/your spouse receive a pension during 2018?

Yes

No

If 'No' please continue to Section D.

If 'Yes' please show all pensions received, including old age pensions, widows benefit, occupational and personal pensions from any country, relating to the calendar year 2018, no matter when received. If overseas tax has been deducted, please provide evidence. Please note that some pensions may be paid four weekly which may result in 13 payments in a year instead of 12. If you are going to receive a pension during 2019, please let us know the expected start date, the frequency of payments (e.g. weekly, monthly, etc) and the pension rate to be received, if/when known.

	Pension provider	Country of origin	Frequency paid (e.g. weekly, monthly, etc)	Weekly/monthly etc pension rate at 01.01.19 £	Date commenced if in 2018	Total gross pension received for 2018 £
Self	Pension 1					
	Pension 2					
	Pension 3					
	Pension 4					
	Pension 5					

Pension provider	Country of origin	Frequency paid (e.g. weekly, monthly, etc)	Weekly/monthly etc pension rate at 01.01.19 £	Date commenced if in 2018	Total gross pension received for 2018 £
Spouse Pension 1					
Pension 2					
Pension 3					
Pension 4					
Pension 5					

D. BANK AND SAVINGS INTEREST RECEIVED

Did you/your spouse receive interest from a bank or other institution during 2018?

Yes

No

If 'No' please continue to Section E.

If 'Yes' please show all interest received during 2018 from banks, building societies, National (Post Office) savings, ISAs or other savings accounts, **no matter where the account is held**, even if it isn't taxable in the country of origin. If the account is held outside of Guernsey, please complete the "Country" box. If your interest has substantially increased/decreased since your last income tax return, please provide an explanation in Section I. If any account was opened or closed during 2018, please indicate this in the relevant column.

Name of bank, building society or other (please show each account separately)	Country	Opened 2018 ("✓")	Closed 2018 ("✓")	Self £	Spouse £

E. INCOME FROM LET PROPERTY

(1) Did you/your spouse receive income from let property during 2018?

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 2018, please tick column 'A' and attach a Property Checklist (form 357 – available at 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 Revenue Service. 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 interest only (not capital) you have paid.

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 is limited 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 31.12.18 £	Total Interest paid £	Amount claimed by self £	Amount claimed by spouse £
Name(s) of joint borrower(s) if applicable:					

F. COMPANIES, DISTRIBUTIONS AND FOUNDATIONS**Did you/your spouse have an interest in a company, and/or received a distribution from a foundation, during 2018?**

Yes

No

If 'No' please continue to Section G.

If 'Yes' please complete a Company Interest/Foundation form (form 687 – available at 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.**G. SETTLEMENTS INCLUDING TRUSTS****Were you/your spouse the settlor of a settlement which existed in 2018?**

Yes

No

If 'No' please continue to Section H.

If 'Yes' please complete the Settlement/Trust form (available at www.gov.gg/tax under "Income tax returns") and attach it to this return.**H. ANY OTHER INCOME****Did you/your spouse receive income from any other source(s) during 2018 which has not been declared in any other section of this return?**

Yes

No

If 'No' please continue to Section I.

If 'Yes' please provide details. Examples of income to be included here are income from a trust of which you are a beneficiary, dividends (if not already declared on a Company Interest/Foundation form), interest (including interest from compensatory payments e.g. PPI), bonds, loans, Government securities, friendly societies, annuities, testamentary income from a deceased's estate, paying guests or boarders/lodgers (please specify whether full board, bed and breakfast or room only accommodation), investments, royalty or copyright, or any refunds received from other jurisdictions.

If you had a single premium life assurance policy (SPLAB) and have made withdrawals during the year, you need to declare this income - please see our website www.gov.gg/taxationfaq or contact this office for further information.

Source of income (please show each source separately)			Self £	Spouse £
Amounts of tax refunded from other jurisdictions for 2018 or earlier	Country	Year		

I. ADDITIONAL INFORMATION

Do you wish to supply additional information regarding this return or details of any income for previous calendar years not so far declared, and/or monies invested (if not already shown elsewhere on this return) which haven't produced income for 2018?

Yes No

If 'No' please continue to Section J.

If 'Yes' please provide details below (and attach any relevant information to this return, if appropriate).

J. OWNERSHIP OF PROPERTY INCLUDING 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 2018, please tick column 'A' and attach a Property Checklist (form 357 – available at 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 2018?

Yes No

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

If 'Yes' please provide details of the property and the interest you have paid.

Only one property may be 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 a cap (£9,500 for individuals for 2018). See our website www.gov.gg/tax under "Tax rates and allowances" for more information regarding mortgage interest relief and the interest cap.

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 or reducing significantly this year, please contact Revenue Service so that your coding notice can be amended, if applicable.

If the mortgage or loan is joint, please 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, please provide details.

If you are not claiming mortgage interest please complete column 1 only and column 2 if applicable.

If you are claiming mortgage interest complete column 1 to 7.

Address of property (1)	A ("✓") (2)	Mortgage provider and purpose of loan (3)	Balance outstanding at 31.12.18 £ (4)	Total interest paid £ (5)	Amount claimed by self £ (6)	Amount claimed by spouse £ (7)
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 (other than your PPR) which was not let during 2018?

Yes No

If 'No' please continue to Section K.

If 'Yes' please provide details of the property and the interest you have paid.

Address of property not let	A ("✓")	Description (i.e. house, land, etc)	Mortgage provider and purpose of loan	Balance outstanding at 31.12.18 £	Total Interest paid £	Amount claimed by self £	Amount claimed by spouse £
How is this property used?							
Name(s) of joint borrower(s) if applicable:							

K. INTEREST PAID ON LOANS OTHER THAN MORTGAGES

Did you/your spouse pay interest on a loan (other than a mortgage) during 2018?

Yes No

If 'No' please continue to Section L.

If 'Yes', please provide overleaf details of the interest paid. Only interest paid for qualifying purposes can be claimed. Full details are available in The Income Tax (Tax Relief on Interest Payments) (Guernsey) Ordinance, 2007, as amended.

Please ensure all columns 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.

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 2018	Specific purpose of the loan	Balance outstanding at 31.12.2018 £	Self £	Spouse £

L. DEEDS OF COVENANT

Did you/your spouse make any payments to a Guernsey Registered Charity under a Deed of Covenant during 2018?

Yes No

If 'No' please continue to Section M.

If 'Yes' a deduction is allowed only on Deeds approved by the Director of the Revenue Service prior to 1st January 2010. Relief is available to the individual until the Deed is either amended or it expires.

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 2018?

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 1st 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 2018 (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 2018 £

PART 3 – CLAIMS FOR ALLOWANCES

O(1). CHILDREN

Do you/your spouse have a child/children for whom you were in receipt of a Guernsey Family Allowance at 1st January 2018, or have commenced to receive that allowance if the child was born or adopted after 1st January 2018, or a child in higher education?

Yes No

If 'No' please continue to Section P.

If 'Yes' please provide details. *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 £10,500, details of their income **must also** be provided. A Dependent Relative Allowance will be considered for a child over 19 years old (who was in full time higher education) if a claim was made in 2017 or earlier, based upon the information provided.

Please indicate who is claiming the allowance i.e. "Self" or "Spouse".

Surname	Forenames	Date of birth			Income of child in 2018 (*see above) £	University, college or school attended in 2018	Self ("✓")	Spouse ("✓")
		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:

Were you a lone parent (not cohabiting) in receipt of a Guernsey Family Allowance at 1st January 2018, or have commenced to receive it if the child was born after 1st January 2018? Yes No

Were you married or in a civil partnership, and you maintained or employed a person throughout 2018 for the charge and care of a child because you/your spouse were totally incapacitated? Yes No

If 'yes', please indicate who was incapacitated i.e. "Self" or "Spouse" Self Spouse

Did you cohabit during 2018 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 provide financial support in respect of, or to a, relative due to their 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.

Please indicate who is claiming the allowance i.e. "Self" or "Spouse". Self Spouse

Full name of dependant and present address	Year born	Dependant's relationship to you/your spouse	*Grounds of the claim (see above)	Dependant's income for 2018 £	Amount contributed by you/your spouse in 2018 £	Amount contributed by others £

Q. INFIRM PERSON / HOUSEKEEPER ALLOWANCES

Do you/your spouse wish to claim for an infirm person or housekeeper allowance in respect of 2018? Yes No

If 'No' please continue to Section R.

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

Please indicate overleaf who is claiming the allowance i.e. "Self" or "Spouse". Self Spouse

Name and address of person to whom payment was made	Infirm Persons ("✓")	Housekeeper ("✓")	Amount paid in 2018 £

R. CONTRIBUTIONS MADE TO PERSONAL PENSIONS

Did you/your spouse make contributions to a personal pension during 2018?

Yes

No

If 'No' please continue to the Certificate below.

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 2018 £

AUTHORITY TO DEAL WITH INCOME TAX AFFAIRS

Please tick this box if, as the husband in a heterosexual marriage or the elder partner in a same sex marriage/civil partnership, 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.)**

CERTIFICATE (to be signed by the husband in a heterosexual marriage or the elder partner in a same sex marriage/civil partnership)

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 2018.

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.

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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BEFORE SUBMITTING THIS FORM, PLEASE ENSURE IT IS SIGNED, ALL RELEVANT 'YES' AND 'NO' BOXES ARE TICKED IN EACH SECTION AND THE SUMMARY SHEET IS COMPLETED.

PLEASE POST TO THE REVENUE SERVICE, PO BOX 37, ST PETER PORT, GUERNSEY GY1 3AZ.

OR DELIVER TO LEVEL 3, EDWARD T WHEADON HOUSE, LE TRUCHOT, ST PETER PORT