



BENEFITS IN KIND RETURN

Calendar year 2018

If you have provided any benefits in kind during 2017 that you have not been able to include in gross pay under the ETI Scheme, you are required to complete this return and submit it to the Revenue Service no later than **15th February 2019**. Penalties may be charged if you submit a return that is incorrect or incomplete. Surcharges may be applied if tax is paid late.

Please explain, in the space provided below, why the benefits in kind have not been included under the ETI Scheme, and why it has been necessary to complete this benefit in kind return.

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IMPORTANT:

You should apply the £450 exemption referred to in paragraph (a) of the exemptions listed on pages 4-6 of the Benefits in Kind Explanatory Guide before entering the amount of the benefit on this return form, so long as the £450 exemption has not already been applied to any other benefits for the same person for the same year (e.g. in determining the taxable amount of any other benefits included under the ETI Scheme).

CERTIFICATE TO BE COMPLETED BY EMPLOYER

I hereby certify that to the best of my knowledge and belief, the particulars in this return are true and correct.

Signature _____ Date _____

Official designation _____

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.

