

Monetary Values

*With effect from 1 January 2017, married persons also include those in a civil partnership

	2019	2018	2017	2016	2015	2014	2013
	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)

Allowances

Personal Allowance [^]	11,000	10,500	N/A	N/A	N/A	N/A	N/A
Age-related Allowance [^] (additional to above)	450	950	N/A	N/A	N/A	N/A	N/A

[^]These allowances are for each individual and can be transferred between married* persons

Single Persons	N/A	N/A	10,000	9,675	9,675	9,675	9,475
Single Person, entitled to age relief	N/A	N/A	11,450	11,450	11,450	11,450	11,225
Married* Persons	N/A	N/A	20,000	19,350	19,350	19,350	18,950
Married* Persons - one entitled to age relief	N/A	N/A	21,450	21,125	21,125	21,125	20,700
Married* Persons - both entitled to age relief	N/A	N/A	22,900	22,900	22,900	22,900	22,450

The Married* Persons Allowance is reduced by the amount of any Wife's Earned Income Allowance/Spouse's Income Allowance

Wife's Earned Income Allowance	N/A	N/A	N/A	9,675	9,675	9,675	9,475
Spouse's Income Allowance - under the age of 64	N/A	N/A	10,000	N/A	N/A	N/A	N/A
Spouse's Income Allowance - 64 or over	N/A	N/A	11,450	N/A	N/A	N/A	N/A

In respect of the ABOVE allowances (only), the income level at which 'withdrawal of Personal Allowance' starts to take effect (on an individual basis). Withdrawal ratio thereafter: £1 in every £3 of income.	N/A	N/A	138,684	N/A	N/A	N/A	N/A
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Housekeepers (no 'new' claims after 2008)	3,550	3,375	3,225	3,125	3,125	3,125	3,050
Infirm Persons (no 'new' claims after 2008)	3,550	3,375	3,225	3,125	3,125	3,125	3,050
Charge of Children	7,475	7,125	6,775	6,550	6,550	6,550	6,450
Dependant Relative (no 'new' claims for "incapacity" after 2008. No 'new' claims, whatsoever, after 2017)	3,550	3,375	3,225	3,125	3,125	3,125	3,050
Relative's income limit	7,450	7,125	6,775	6,550	6,550	6,550	6,425
Family allowance reduction (per month)	N/A	N/A	269	260	260	260	254

Retirement Annuity Allowance and Superannuation (in aggregate)

Maximum aggregate allowance: lower of 100% of taxable income, with no difference according to age, or:	35,000	35,000	50,000	50,000	50,000	50,000	50,000
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Deductions

Mortgage interest cap on tax relief for a principal private residence (PPR) (doubled for married* couples where each spouse is a borrower)	8,000	9,500	11,000	13,000	15,000	25,000	N/A
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A mortgage interest restriction of £400,000 applies on the total amount of money borrowed in respect of the PPR

In respect of the ABOVE allowances and deductions, the income level at which 'withdrawal of personal allowances and deductions' starts to take effect (on an individual basis).	100,000	142,896	N/A	N/A	N/A	N/A	N/A
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Albeit each individual will retain a maximum tax relief of £1,000, in aggregate, in respect of a Retirement Annuity Allowance and Superannuation. Withdrawal ratio thereafter: 2018 = £1 in every £3 of income; 2019 = £1 in every £5 of income.

Reduction in income

Deed(s) of covenant (maximum allowable relief)

NB: Deed(s) of covenant must be dated prior to 01-01-2010 and not be subsequently amended

Single persons	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Married* persons	3,000	3,000	3,000	3,000	3,000	3,000	3,000

	2019	2018	2017	2016	2015	2014	2013
	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)
<u>Charitable Giving</u>							
<u>To Guernsey Registered Charities (maximums, which are reduced by qualifying deeds of covenant)</u>							
Single persons (aggregate qualifying contributions)	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Married* persons (aggregate qualifying contributions)	10,000	10,000	10,000	10,000	10,000	10,000	10,000
NB: Benefit (25% of qualifying contributions) is paid by the Director of Income Tax directly to the charity - no relief is due to the individual							

Adjustments for living expenses - Hotels & Guesthouses

Standard scale of living expenses for hotel & guesthouse proprietors, proprietary directors / proprietary employees & their dependants

Category 3, 4 & 5 star hotel/guesthouse

Note: The amounts shown are the scale charges for accommodation AND food; the scale charges for accommodation only are 50% of these amounts

Note: Where the establishment is open only for part of a year but the accounts are prepared for the full year, the scale charge will be increased by 10%

Single person	4,760	4,620	4,490	4,360	4,240	4,110	3,990
Married* person	7,970	7,740	7,510	7,290	7,080	6,870	6,670
Children of an age up to 1 year as at 31 Dec	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Children of an age 1-4 years as at 31 Dec	750	730	710	690	670	650	630
Children of an age 5-16 years as at 31 Dec	2,140	2,080	2,020	1,960	1,900	1,840	1,790
Children aged 17 years+ in full time education as at 31 Dec	3,150	3,060	2,970	2,880	2,790	2,710	2,630
Reduction for second eldest child	10%	10%	10%	10%	10%	10%	10%
Reduction for third eldest child	15%	15%	15%	15%	15%	15%	15%
Reduction for fourth & subsequent eldest child	20%	20%	20%	20%	20%	20%	20%

Category 1 & 2 star hotel/guesthouse

Note: The amounts shown are the scale charges for accommodation AND food; the scale charges for accommodation only are 50% of these amounts

Note: Where the establishment is open only for part of a year but the accounts are prepared for the full year, the scale charge will be increased by 10%

Single person	4,140	4,020	3,900	3,790	3,680	3,580	3,470
Married* person	6,930	6,730	6,530	6,340	6,160	5,980	5,800
Children of an age up to 1 year as at 31 Dec	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Children of an age 1-4 years as at 31 Dec	750	730	710	690	670	650	630
Children of an age 5-16 years as at 31 Dec	1,850	1,800	1,750	1,700	1,650	1,600	1,560
Children aged 17 years+ in full time education as at 31 Dec	2,760	2,680	2,600	2,520	2,450	2,380	2,310
Reduction for second eldest child	10%	10%	10%	10%	10%	10%	10%
Reduction for third eldest child	15%	15%	15%	15%	15%	15%	15%
Reduction for fourth & subsequent eldest child	20%	20%	20%	20%	20%	20%	20%

Employed managers (other than proprietary managers) & other employees

Accommodation (per week or part of a week)	25	25	25	20	20	20	20
Food (per week or part of a week)	25	25	25	20	20	20	20

Provision of accommodation or a dwelling or land - other employees

Benefits in kind explanatory guide - page 17 (% of employee's assessable emoluments)

Unfurnished accommodation / dwelling	15%	15%	15%	15%	15%	15%	15%
Furnished accommodation / dwelling	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%

	2019	2018	2017	2016	2015	2014	2013
	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)
Statements of Practice (SoP)							
B2/B3(a) - Small Guesthouses (and B&B establishments)							
Limit of takings; where proprietor elects a 40% profit basis (65% if bed & breakfast only is provided)	15,000	15,000	15,000	15,000	15,000	10,000	10,000
B4 - Motor vehicles (Purchased on or after 01 January in the year)							
Limit of expenditure	TBA	26,800	26,000	25,500	24,000	24,000	23,500
B7 - Non-resident entertainers							
Allowable (fixed) sum for expenses	2,500	2,500	2,500	2,500	2,500	2,500	2,500
B15 - Business expenses							
Standard weekly deduction for use of home as an office	3.00	3.00	3.00	3.00	3.00	3.00	3.00
E1(a) - Airline pilots							
Deduction for cost of uniforms, renewal of licences and legal fees, etc	1,022	1,022	1,022	1,022	1,022	1,022	850
E2 - Uniform cleaning allowances							
<u>Allowable deductions for qualifying employees</u>							
Airline cabin crew	100	100	100	100	100	100	100
Post Office Employees	50	50	50	50	50	50	50
Police Officers & Traffic Wardens	100	100	100	100	100	100	100
Prison Officers	100	100	100	100	100	100	100
St John Ambulance Personnel	100	100	100	100	100	100	100
E3 - Nursing staff							
Deduction for replacements of shoes where the wearing of a prescribed type is obligatory	100	100	100	100	100	100	100
E6 - Payments to employees passing professional examinations							
Initial (qualifying) amount that is not taxable	500	500	500	500	500	500	500
E11 - Termination payments							
Initial amount that is not taxable	30,000	30,000	30,000	30,000	30,000	30,000	30,000
E13 - Cash payments							
<u>Lump sum payments made to employees in respect of duties carried on outside of Guernsey, including attendances at courses, conferences etc</u>							
	Amounts under SoP E13 are daily maximums						
Incidental expenses allowance	15	15	14	14	14	13	13
Where bed & breakfast only is provided - a meal allowance	45	44	42	41	41	40	39
If neither accomodation nor meals are provided	151	146	141	138	136	133	130
E14 - Meal allowance							
	Amounts under SoP E14 are daily maximums						
Initial amount that is not taxable (unsocial hours)	4.00	4.00	4.00	3.00	3.00	3.00	3.00
E17 - Mileage allowance							
	Amounts under SoP E17 are maximum allowances (per mile)						
No tax liability if allowance paid is at or below:-	0.65	0.61	0.61	0.61	0.61	0.61	0.59
E18 - Limited vehicle benefit charge - reimbursement by employee in respect of private mileage							
	Amounts under SoP E18 are minimum payments (per mile)						
No tax liability if reimbursement is at or above:	0.64	0.61	0.61	0.61	0.61	0.61	0.59
E31 - Removal expenses							
A. Disturbance allowance	13,750	13,453	13,453	13,453	13,453	13,453	12,940
B. Travelling expenses / temporary accomodation	5,000	5,000	5,000	5,000	5,000	5,000	5,000
E42 - Provision of accomodation to temporary employees							
	Amounts under SoP E42 are daily maximums						
See E42 for full heading & requirements	45	44	42	41	41	40	39

	2019	2018	2017	2016	2015	2014	2013
	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)
<u>Benefits in kind (explanatory guide)</u>							
5.(a) Initial exemption (certain exclusions)	450	450	450	450	450	450	450
5.(o) Non-transferable meal vouchers	2.50	2.50	2.50	2.50	2.50	2.50	3.00
NB: Amounts under 5.(o) are initial daily exemption amounts							
<u>Fact sheet 1 - Benefits from motor vehicles provided by employers for use by employees</u>				(Motor cycles, vans, lorries & other commercial vehicles - NIL)			
B. (1) Limited benefit charge - cars	1,255	1,220	1,185	1,150	1,115	1,080	1,050
B. (2) Car benefits - Cost of car less than £10,000	3,770	3,660	3,555	3,450	3,345	3,240	3,150
- Cost of car £10,000 - £19,999	6,290	6,105	5,925	5,750	5,575	5,400	5,250
- Cost of car £20,000 or over (% of cost)	35%	35%	35%	35%	35%	35%	36.75%
C. Limited benefit (see SoP E.18)							
<u>Fact sheet 2 - Provision of accommodation</u>							
See page 2 of this document							

<u>Bank interest received</u>							
Maximum amount allowed before bank interest received is subject to tax (doubled for married* couples where each party receives the interest)	50	50	50	50	50	N/A	N/A

<u>Retirement Annuity Allowance/Superannuation</u>							
Tax-free element of lump sums from pension schemes	198,000	194,000	188,000	188,000	184,000	183,000	179,000

<u>National Savings Certificates</u>							
Income from National Savings Certificates (fixed or index) is exempt from income tax	N/A	N/A	N/A	N/A	N/A	N/A	N/A

<u>Rates of taxation</u>							
<u>Personal</u> (after allowances and deductions as appropriate)	20%	20%	20%	20%	20%	20%	20%
<u>Company</u>							
Standard rate	0%	0%	0%	0%	0%	0%	0%
Intermediate rate	10%	10%	10%	10%	10%	10%	10%
Higher rate	20%	20%	20%	20%	20%	20%	20%

<u>Exempt company fee</u>							
In accordance with The Income Tax (Exempt Bodies) (Guernsey) Ordinance, 1989 and The Income Tax (Guernsey) (Miscellaneous Amendments) Ordinance, 2014	1,200	1,200	1,200	1,200	1,200	600	600

	2019	2018	2017	2016	2015	2014	2013
	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)	£(pa)
<u>Tax cap for individuals</u>							
Maximum liability - non Guernsey sources (and Guernsey bank interest; and, income derived from Guernsey exempt collective investment schemes, which are non-resident for Guernsey tax purposes) only	130,000	110,000	110,000	110,000	110,000	110,000	110,000
Maximum liability - worldwide income	260,000	220,000	220,000	220,000	220,000	220,000	220,000
<i>With effect from 01.01.15, income derived from Guernsey land and property is excluded from the tax cap</i>							
<u>Tax cap for individuals - Alderney resident</u>							
Provided the requirements laid out in the 'Sixth Schedule' have been adhered to, the tax cap that applies is :	50,000	50,000	50,000	50,000	N/A	N/A	N/A
<i>Income derived from land and property situated in Guernsey (which, for the avoidance of doubt, includes Alderney) is excluded from the tax cap</i>							
<u>'Open market tax cap' for newly resident individuals</u>							
Provided the requirements laid out in the 'Sixth Schedule' have been adhered to, the tax cap that applies to the initial four years is :	50,000	50,000	N/A	N/A	N/A	N/A	N/A
<i>Income derived from Guernsey land and property is excluded from the tax cap</i>							
<u>Standard charge</u>							
In accordance with Chapter IA of Part I of the Income Tax (Guernsey) Law, 1975	30,000	30,000	30,000	30,000	27,500	27,500	27,500