



## Registration of a Foreign Incorporated Company as Tax Resident in Guernsey

This form is for the use of all foreign incorporated companies registering with the Revenue Service. A foreign incorporated company must register by 14 July following the end of the first calendar year it is required to file a return. For example, if a company is required to file a 2021 tax return, it should register by 14 July 2022.

For Guernsey incorporated companies the majority of this information will be obtained directly from the Guernsey Registry, therefore they are not required to complete this form.

All completed applications should be emailed to [revenueservice@gov.gg](mailto:revenueservice@gov.gg) with a subject header of "Foreign Incorporated Company Registration".

1. COMPANY INFORMATION	
<b>Company Name</b>	
<b>Registration Number (if applicable)</b>	
<b>Jurisdiction of Incorporation</b>	
<b>Date of incorporation</b>	
<b>Registered Address</b>	<b>Post Office Box (optional)</b>
	<b>Suite (optional)</b>
	<b>Floor (optional)</b>
	<b>Building Name/Number</b>
	<b>Street</b>
	<b>City</b>
	<b>Country</b>
	<b>Post Code</b>
<b>Contact Name</b>	
<b>Daytime telephone number</b>	
<b>E-mail Address</b>	
<b>Company Type</b>	Trading <input type="checkbox"/> Investment <input type="checkbox"/>
<b>If trading, please indicate where the company's business was carried out prior to becoming tax resident in Guernsey</b>	Guernsey <input type="checkbox"/> Jersey <input type="checkbox"/> UK <input type="checkbox"/> Other _____

<b>Company Activities</b>	
<b>Economic Classification Code</b> <a href="https://www.gov.gg/ecodes">https://www.gov.gg/ecodes</a>	
<b>Date Company became tax resident in Guernsey</b>	
<b>Accounting Year End</b>	
<b>Guernsey Tax Reference, if applicable</b> i.e. if previously traded through a branch or permanent establishment	

<b>2. Correspondence Address</b>	
If you would like to use a different address for correspondence please complete this section	
<b>Post Office Box</b> <i>(optional)</i>	
<b>Suite</b> <i>(optional)</i>	
<b>Floor</b> <i>(optional)</i>	
<b>Building Name/Number</b>	
<b>Street</b>	
<b>City</b>	
<b>Country</b>	
<b>Post Code</b>	
<b>Contact Name</b>	
<b>Daytime telephone number</b>	
<b>E-mail Address</b>	

<b>3. CORPORATE SERVICE PROVIDER (CSP) DETAILS (if applicable)</b>	
<i>If this application is made on behalf of the applicant, the CSP must have written authority to act on the applicant's behalf.</i>	
Is this application being made by a CSP?    YES <input type="checkbox"/> NO <input type="checkbox"/>	
<b>CSP's Business Name</b>	
<b>CSP Number</b> (Registration number for completing online company returns)	

#### 4. PROFESSIONAL ADVISOR (if applicable)

*If this application is made on behalf of the applicant, the professional advisor must have written authority to act on the applicant's behalf.*

Is this application being made by a professional advisor? YES  NO

If yes, please attach form 1012(a) [Form of Authority for professional advisor] which can be found at <https://www.gov.gg/tax> under other tax forms

Professional Advisor's Name

Contact Number

Email Address

#### 5. Tax Certificate

Do you require a tax certificate of residence at a charge of £25? Yes  No

*If yes, please ensure payment is made prior to, or alongside, submitting this form. If payment has not been made, or is not easily identifiable, a certificate will not be issued.*

*Information on making a payment can be found at [www.gov.gg/tax](http://www.gov.gg/tax).*

*Please allow 10-14 days for processing.*

**Payment Made:**

Cheque enclosed

Telephone payment made on: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Online card payment made on: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

(please use 7Z 004000 as the reference, and include the company name)

BACS/CHAPS payment made on: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

(please quote "CoS – Company Name")

#### 6. DECLARATION

*The person signing this declaration should be fully aware of the circumstances of the company, and either hold an appropriate position in the applicant's business with sufficient authority to make the declaration, or have authority to deal on the applicant's behalf.*

I certify that either (tick box):

- the company is centrally managed and controlled in Guernsey, as the directors meet and exert control in Guernsey; or
- the company is controlled in Guernsey, by means of holding shares, being a loan creditor or the possession of voting powers

I hereby declare that the information I have given in this application is correct and complete to the best of my knowledge and belief.

Signature..... Date .....

Printed Name .....

Position.....

**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.

**FOR OFFICE USE ONLY:**

Has registration been completed? YES  NO

Tax Reference

Suffix "O" Added

Company Notified of Reference? YES  NO

Tax Certificate Issued? YES  NO

Date of First Form

Comments

Signature..... Date .....

Name.....

Form 706 (08/21)

Revenue Service, PO Box 37, St Peter Port, Guernsey, GY1 3AZ

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