



Registration of a Partnership

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

All completed applications should be emailed to revenueservice@gov.gg with a subject header of "Partnership Registration".

1. PARTNERSHIP INFORMATION	
Partnership name	
Partnership type (e.g. General Partnership, Limited Partnership, Limited Liability Partnership, Other (please specify))	
Name of business partner(s) and their tax reference if resident in Guernsey	
Registration number (if applicable)	
Guernsey tax reference (if applicable)	
Jurisdiction of formation/registration	
Date of formation/registration	
Address	Post Office Box <i>(optional)</i>
	Suite <i>(optional)</i>
	Floor <i>(optional)</i>
	Building Name/Number
	Street

	City	
	Country	
	Post Code	
Nominated person with duty to deliver tax return		
Relationship to partnership (e.g. Partner, General Partner, Member, Other (please specify))		
Contact name		
Daytime telephone number		
E-mail Address		
Partnership Activities		
Economic Classification Code https://www.gov.gg/ecodes		
Accounting Year End		

2. PLACE OF EFFECTIVE MANAGEMENT	
Is the partnership's place of effective management in Guernsey?	<p style="text-align: center;">Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please move to section 3. If not, please complete remaining questions in section 2.</p>
Where is the partnership's place of effective management (Territory A)?	
Is the highest rate of tax on the income of any person in Territory A 10% or higher?	<p style="text-align: center;">YES <input type="checkbox"/> NO <input type="checkbox"/></p>
Is the partnership subject to substantially similar economic substance requirements in Territory A?	<p style="text-align: center;">YES <input type="checkbox"/> NO <input type="checkbox"/></p>

FOR OFFICE USE ONLY:	
Has registration been completed? YES <input type="checkbox"/> NO <input type="checkbox"/>	
Is the company's POEM in a qualifying jurisdiction? YES <input type="checkbox"/> NO <input type="checkbox"/>	
Tax Reference	
Partnership Notified of Reference? YES <input type="checkbox"/> NO <input type="checkbox"/>	
Date of First Form (if applicable)	
Comments	
Signature..... Date	

Form 715 (12/21)

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