



UK/Guernsey Double Tax Agreement - Non-resident Return 2021

Name:

Address:

.....

.....

Tax Reference

Number:

Residence

1. I hereby confirm that for the calendar year 2021 I/my spouse was/were in Guernsey/Alderney for days and as such I/we are not resident in Guernsey/Alderney by virtue of Article 4 of the UK/Guernsey Double Taxation Agreement as (please tick as appropriate):

(a) I/we have a permanent home only in the UK.

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(b) I/we have a permanent home in the UK and Guernsey/Alderney, but our centre of vital interests (where our personal and economic ties are closer) is in the UK.

☐

(c) I/we do not have a permanent home in the UK or Guernsey/Alderney, but our habitual abode is in the UK.

☐

Income

2. I confirm that all my/our income arises in the UK.

Yes

☐

No

☐

3. If you are employed and have been working in Guernsey/Alderney for your UK employer, you are being paid by them and have been in Guernsey for longer than 183 days (in any 12 month period starting or ending in the calendar year 2021), your employment income will be taxable in Guernsey. Further information on this is available on the Revenue Service website at <https://www.gov.gg/recentarrival-tax>. If this applies to you, please tick the box and attach details of your employment income:

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4. If the answer to question 2 is “No” and you do have income from Guernsey/Alderney sources, please provide the following:

My/our Guernsey/Alderney income for 2021 is £..... as per the attached schedule.

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5. If you have Guernsey/Alderney income, or you have ticked the box in question 3, did one or both of you have income totalling £100,000 or more during the calendar year 2021?

Yes

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No

☐

If the answer to question 5 is “Yes”, you must complete a personal income tax return, including ALL sources of income. Whilst non-Guernsey/Alderney source income will not be brought into charge for Guernsey tax purposes (other than any relevant UK employment income, as explained above) it will be needed to determine the allowances you are entitled to. You can complete the return online, or download a paper form, at www.gov.gg/tax under income tax returns.

Certificate

I hereby certify that to the best of my knowledge and belief all the statements made in every part of this return (including any accompanying schedules) are true and correct. Tick box to confirm:

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I understand that penalties may be imposed, or prosecution sought, if I submit information which is materially incorrect or incomplete and/or fail to make/keep the appropriate records. Tick box to confirm:

☐

Signed

Date

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.

(02/2022)