

E40 EMPLOYEES ON SECONDMENT (section 8)

APPLIES UNTIL 31 DECEMBER 2021

(See also [E42](#))

A. Short term secondments

Normally any remuneration of employees carrying out duties in Guernsey would be taxable and subject to deduction of Guernsey income tax under the Employees Tax Instalment Scheme, unless the provisions of a Double Tax Arrangement (“DTA”) provide otherwise.

Notwithstanding the above, with effect from 1 January 2008, the remuneration of an employee seconded to Guernsey may be regarded as exempt from Guernsey income tax if all of the following conditions apply:

- (a) the secondee is in Guernsey in the year of charge for 90 days or less;
- (b) the secondee continues to be remunerated by the overseas employer;
- (c) the costs of remunerating the secondee, including associated costs such as travel and accommodation, are not allowable to the Guernsey employer, whether paid directly or by reimbursement to the overseas employer.

B. Seconded education professionals, not falling within A. above

With effect from 1 January 2014, this Statement of Practice has been extended to cover professors, lecturers, teachers and researchers, as follows:

A professor, teacher, lecturer or researcher, who makes a temporary visit to Guernsey for a period not exceeding two years, for the purpose of teaching or carrying out research at an educational institution, which is recognised for that purpose by the Education Department, and who is, or immediately before such visit was, a resident of another jurisdiction shall, in respect of any remuneration for such teaching or research, be exempt from tax in Guernsey, provided that such remuneration arises from sources outside of Guernsey.

This concession shall not apply to income from research activities, if such research is undertaken wholly or mainly for the private benefit of a specific person or persons.

For the avoidance of doubt, this part of this concession would not extend to any taxable payments which the individual concerned receives from the Education Department, or any recognised educational establishment in Guernsey, as referred to above (for example, the provision of, or contributions toward the cost of, accommodation, living expenses, etc), which will continue to be taxable in the normal way (and allowable to the employer, if relevant).

“An educational institution, which is recognised for that purpose by the Education Department” is a school or college in Guernsey, Alderney or Herm which is included in the Education Department’s list reproduced below.

School	Address
<u>Secondary schools</u>	
Grammar School & Sixth Form Centre	Les Varendes St Andrews GY6 8TD
Les Beaucamps High School	La Rue des Delisles Castel GY5 7DS
La Mare de Carteret High School	Rue de Galaad Castel GY5 7FL
St Anne's School	Braye Road Alderney GY9 3XP
St Sampson's High School	Rue de Dol St Sampson's GY2 4DA
<u>Primary schools</u>	
Amherst Primary School	Guelles Road St Peter Port GY1 2DF
Castel Primary School	La Route de St Germain Castel GY5 7PH
Forest Primary School	Rue des Landes Forest GY8 0HF
Hautes Capelles Primary School	Capelles St Sampson's GY2 4GL
Herm Primary School	Herm GY1 3HR
La Houquette Primary School	Les Paysans, St Peter's GY7 9LA
La Mare de Carteret Primary School	Rue de Galaad Castel GY5 7FL
Notre Dame du Rosaire Catholic Primary School	Burnt Lane St Peter Port GY1 1HL
St Andrew's Primary School	Route de la Boullerie St Andrew's GY6 8XD
St Martin's Primary School	School Lane St Martin's GY4 6HN
St Mary & St Michael Catholic Primary School	Rue des Monts St Sampson;s GY2 4HU
School	Address

Vale Primary School	Belval Road Vale GY3 5LN
Vauvert Primary School	Vauvert St Peter Port GY1 1NQ
<u>Further education</u>	
College of Further Education (CFE)	Route des Coutanchez St Peter Port GY1 2TT
CFE Delancey Campus	Rue des Monts St Sampson's GY2 4HS
Les Ozouets Campus	Les Ozouets St Peter Port GY1 2UB
Princess Royal Centre for the Performing Arts (CFE)	Les Ozouets St Peter Port GY1 2UB
<u>Special schools and services</u>	
Le Rondin School & Services	Rue des Landes Forest GY8 0DP
Communication & Autism Support Service	Rue des Landes Forest GY8 0DP
Literacy Intervention Service (LIS)	Rue des Landes Forest GY8 0DP
Sensory Impairment Service	Rue des Landes Forest GY8 0DP
Le Murier School	Rue de Dol St Sampson's GY2 4DA
Les Voies School	Collings Road St Peter Port GY1 1FW
<u>Education Services</u>	
Careers Guernsey	PO Box 32 Grange Road St Peter Port, GY1 3AU
Education Development Centre	PO Box 32 Grange Road St Peter Port, GY1 3AU
Educational Psychology Service	PO Box 32 Grange Road St Peter Port, GY1 3AU
School	Address
School Attendance Service	PO Box 32 Grange Road

	St Peter Port, GY1 3AU
<u>Other education services</u>	
Schools' Music Service	PO Box 309 St Peter Port GY1 4NB
Schools' Library Service	Guille-Alles Library Market Street St Peter Port, GY1 1HB
SHARE	Les Ozouets Campus St Peter Port GY1 2UB
Youth Commission	Les Ozouets Campus St Peter Port GY1 2UB
<u>Other schools (grant-aided and private)</u>	
Acorn House Pre-Preparatory School	King's Road St Peter Port GY1 1QB
Blanchelande College	Les Vauxbelets St Andrew's GY6 8XY
Elizabeth College	The Grange St Peter Port GY1 2PY
Elizabeth College Junior School (Beechwood)	Queen's Road St Peter Port GY1 2PY
The Ladies' College Lower School (Melrose)	Les Gravees St Peter Port GY1 1RW
The Ladies' College	Les Gravees St Peter Port GY1 1RW
Sark School	Sark GY9 0SF
St Peter's School	Western Community Centre Longfrie St Peter's, GY7 9RX
The Monkey Puzzle School	Les Cotils St Peter Port GY1 1UU

NOTE: Neither part A. nor part B. of this concession restrict the provisions of any DTA which is in force, if those provisions are more generous.

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