



# NON-RESIDENT INCOME TAX RETURN CALENDAR YEAR 2022

Issue Date:

Tax Ref.

Rec .....

New address if applicable:

.....

# IMPORTANT

**You are legally required to complete this form and return it by 28<sup>th</sup> February 2024. Penalties may be imposed, and in some instances prosecution may be sought, if the form is not received by the due date.**

Please write clearly IN BLOCK CAPITALS using a black or blue ball point pen. If more space is required for any section, please use a separate sheet and attach it to this form.

For the purposes of this form, "Self" means the individual responsible for the couple's tax affairs (i.e. the husband in a heterosexual marriage or elder partner in a same-sex marriage or civil partnership).

For Guernsey income tax purposes, "Guernsey" includes Alderney and Herm.

Show details of all your income, and where appropriate, that of your spouse, which arose in Guernsey in the calendar year 2022. WHERE UNDER ANY SECTION THERE WAS NO INCOME, STATE "NONE".

## A. RESIDENCE DETAILS

The number of days spent in Guernsey are needed in order to determine your residential status and to make sure you are taxed correctly. A day is counted if you are in Guernsey at midnight at the end of the day.

### Number of days spent in Guernsey during 2022.

Self

--	--	--

Spouse

--	--	--

**B. OWNERSHIP OF PROPERTY**

Did you/your spouse own a property in Guernsey during 2022?

Yes  No

If 'No' please continue to Section C.

If 'Yes' provide details of all the property owned by you. Property includes dwelling houses, glasshouses, land and buildings situated in Guernsey. Properties let rent free must also be included and if the property is occupied rent free, details of the conditions of occupation must be given.

**STATUTORY REPAIRS** – where you are responsible for the costs of repairing the property, you will be allowed a deduction (statutory repairs allowance) from the rental income, whether or not you have any expenditure. The rate of deduction is as follows:

Dwelling (let furnished)	15%
Dwelling (let unfurnished)	10%
Other buildings (including glasshouses)	10%
Land	2½%

Where you aren't responsible for all repairs, the rate of deduction is reduced accordingly.

**ADDITIONAL REPAIRS** - an additional repairs allowance (known as "excess repairs allowance") may be available for the costs of repairing, maintaining, insuring and managing any let property. If a claim is to be made you should submit a schedule of the expenditure incurred, for each property separately (evidence of expenditure may be requested). Any allowance due (this is calculated by averaging expenditure over a five year period) will be calculated by Revenue Service.

Declare all properties as follows:

- (a) In the case of property not let, complete columns 1 – 3 only, and in gross rent received state "none".
- (b) In the case of let property, complete all columns.

Address of property (1)	Description (i.e. house, land etc.) (2)	Name of occupier (3)	Who pays for repairs (tenant or owner) (4)	Please "ü" if let furnished (5)	Claim for repairs (schedule required) (6)	Gross rent received	
						Self £	Spouse £

**C. MAINTENANCE, ANNUITIES, SETTLEMENTS/TRUSTS**

Did you/your spouse receive maintenance or income from Guernsey annuities, settlements/trusts in 2022?

Yes  No

If 'No' please continue to Section D.

If 'Yes' provide details as follows:

**MAINTENANCE** – show maintenance receivable from a Guernsey resident former spouse under a Guernsey Court Order. Income received under a Court Order made after 1<sup>st</sup> March 2003 isn't taxable. However, this doesn't apply to the income received from any variations of a Court Order made after 1<sup>st</sup> March 2003, where the original Court Order was made prior to this date.

**ANNUITIES** – show the amount received.

**SETTLEMENT/TRUST INCOME** - state the name of the settlement/trust, the name and address of the trustee and the amount of income arising or accruing.

Source of income (please show each source separately)	Self £	Spouse £
.....		
.....		
.....		

**D. INCOME FROM BUSINESS**

**Did you/your spouse receive income from a Guernsey business during 2022?** Yes  No

If 'No' please continue to Section E.

If 'Yes' declare in this section the profit or loss for the financial year ending in 2022.

If your turnover is less than £15,000 and it's not your first year of trading, instead of submitting full accounts you may submit 3-line accounts (Form 3LA, which is available at <https://gov.gg/revenue-service/personal-tax-returns>) showing just your turnover, total expenses and net profit. Turnover includes cash and cheques, commission, tips, fees and gross income of any nature received. Further notes on the completion of Form 3LA are also available when downloading that form. If it's your first year of trading, you must supply full accounts and computations (or you may use Form TPLA - see below).

If your turnover is greater than £15,000, or if you are in your first year of trading, you may submit a Trading, Profit and Loss account (Form TPLA, which is available at <https://gov.gg/revenue-service/personal-tax-returns>). Notes on completion of the form are also included on the website.

The Director reserves the right to request certified accounts if necessary. If accounts are provided they must show who prepared them and their professional qualifications, if applicable.

<b>Nature of business</b> .....		
<b>Business address</b> .....		
Economic classification code (see <a href="https://www.gov.gg/ecodes">https://www.gov.gg/ecodes</a> ) .....		
Turnover less than £15,000 and not first year of business	<input type="checkbox"/> Tick box, show net profit figure and provide accounts and computations or 3 line accounts (Form 3LA)	£
Turnover more than £15,000 or first year of business	<input type="checkbox"/> Tick box, show net profit figure and provide accounts and computations or a Form TPLA	£
<b>Are subcontractors included in the accounts?</b>		Yes <input type="checkbox"/> No <input type="checkbox"/>
If 'Yes', please attach a schedule showing the names and addresses of any individuals to whom you paid £1,000 or more and the amounts paid to each.		

**E. OTHER INCOME**

**Did you/your spouse receive any other income from Guernsey during 2022?** Yes  No

If 'No' please continue to Section F.

If 'Yes' include here income from pensions, wages, salary and fees (excluding directors fees) or any source whatsoever not already declared in Sections B, C or D.

Source of income (please show each source separately)	Self £	Spouse £
.....		
.....		
.....		

**F. DEDUCTIONS**

**Did you/your spouse wish to claim a deduction against any of the income declared in this return?**

Yes  No

If 'No' you have reached the end of this form, please ensure it's signed below.

If 'Yes' enter in 1) deductions claimed in respect of interest on mortgages or let property declared in Section B. Please state the name(s) and address(es) of person(s) to whom interest is payable and the amount payable to each person.

In 2) include expenses wholly and exclusively incurred for the purpose of earning any income declared under Section C or Section E.

However, if claiming a deduction from any income arising from an office or employment, show that the amount you are claiming represents an expense wholly, exclusively and necessarily incurred in the performance of the duties of the office or employment.

1) Name and Address	Interest Paid £
.....	
.....	
2) Other deductions	Amount £
.....	
.....	

I HEREBY CERTIFY that to the best of my knowledge and belief:

- (a) all the statements made in every part of this return are TRUE AND CORRECT and that I have included details of ALL MY INCOME AND THAT OF MY SPOUSE that has arisen in Guernsey, Alderney or Herm in the calendar year 2022.
- (b) I have made, kept and retained the appropriate records, as required by the Income Tax (Keeping of Records etc) Regulations, 2006 and 2012 *(tick box to confirm)*:
- (c) I understand that penalties may be imposed or prosecution sought if I;
  - submit an income tax return which is materially incorrect or incomplete, and
  - fail to make/keep the appropriate records *(tick box to confirm)*:

Surname ..... Forenames .....

Daytime tel. no. .... E-mail address (optional) .....

Signature

Date 

D	D	M	M	Y	Y
---	---	---	---	---	---

**BEFORE SUBMITTING THIS FORM, PLEASE ENSURE IT IS SIGNED AND ALL RELEVANT 'YES' AND 'NO' BOXES ARE TICKED IN EACH SECTION.**  
**PLEASE POST TO REVENUE SERVICE, PO BOX 37, ST PETER PORT, GUERNSEY GY1 3AZ.**

**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.