



An extract from Income Tax (Guernsey) Law, 1975

Section 3

- (1) An individual shall be treated as being “**resident**” in Guernsey in any particular year of charge if –
 - (a) he spends 91 days or more in Guernsey in that year of charge, or
 - (b) he spends 35 days or more in Guernsey in that year of charge and, during the four preceding years of charge, he has spent 365 days or more in Guernsey.
- (2) An individual shall be treated as being “**solely resident**” in Guernsey in any particular year of charge if –
 - (a) he is resident in Guernsey, within the meaning of subsection (1), in that year of charge, and
 - (b) he is not resident in any other place in that year of charge; and for the purposes of this paragraph an individual shall be treated as being resident in any other place in any particular year of charge only if he spends 91 days or more in that place in that year of charge.
- (3) An individual shall be treated as being “**principally resident**” in Guernsey in any particular year of charge if –
 - (a) he spends 182 days or more in Guernsey in that year of charge, or
 - (b) he spends 91 days or more in Guernsey in that year of charge and, during the four preceding years of charge, he has spent 730 days or more in Guernsey, or
 - (c) he takes up permanent residence in Guernsey in that year of charge; and for the purposes of this paragraph an individual shall be treated as taking up permanent residence in Guernsey in any particular year of charge if –

- (i) he is resident in Guernsey, within the meaning of subsection (1), in that year of charge, and
 - (ii) he is solely or principally resident in Guernsey in the following year of charge, and
 - (iii) he was not resident in Guernsey, within the meaning of subsection (1), in the immediately preceding year of charge.
- (4) For the purposes of this Law an individual shall be regarded as being in Guernsey or in any other place on any particular day, or as spending any particular day in Guernsey or in any other place, if he is in Guernsey or, as the case may be, in that other place at midnight on that day.
- (5) If the Director considers that it is appropriate to do so by reason of the existence of exceptional and compelling events or circumstances, the Director may issue guidance as to the derogations from or other modifications of the provisions of this section that may, in the Director's absolute discretion, be applied in respect of an individual for the purposes of –
 - (a) calculating the number of days which the individual is to be treated as having spent in Guernsey, and
 - (b) determining whether that individual is resident, solely resident or principally resident in Guernsey,in any year of charge.
- (6) Guidance under subsection (5) –
 - (a) may, without limitation, contain provision –
 - (i) as to the method of calculation of the number of days spent in Guernsey in a year of charge, and
 - (ii) for disregarding or augmenting the number of days so spent,for the purposes of this section, and
 - (b) shall be issued by means of a statement of practice under section 204, the provisions of which shall have effect accordingly.