



## Merchant Seamen - Application for Exemption from Tax on Overseas Earnings

This form is for an individual employed or engaged as an officer or member of the crew of a British ship (merchant seaman) as described under the Merchant Shipping (Bailiwick of Guernsey) Law 2022 (this does not include a fishing vessel).

All claims must be made within a two-year period immediately following the end of the year in which the earnings were received.

When completed, this form should be returned to the Revenue Service either by post, in person or scanned and sent by email to [revenueservice@gov.gg](mailto:revenueservice@gov.gg).

For help filling in the form please visit our customer counter at Edward T Wheadon House or call 225700, 8.45am to 4pm Monday to Friday.

This form can also be requested in a large print format.

First names	
Surname	
Tax reference	
GY number	
Address	
Email address	
Phone number	

If you wish to make a claim for more than one calendar year please use a separate form for each year.

I wish to claim exemption from paying Guernsey income tax under section 8(2A)(e) of The Income Tax (Guernsey) Law, 1975 on my overseas earnings arising from my employment as a merchant seaman:

Calendar year	
Dates spent in Guernsey during this year	
Name of vessel	
Port of registration	
Overseas earnings during this year	

I confirm that the ship is a British ship as defined in the Merchant Shipping (Bailiwick of Guernsey) Law 2002 and I understand that by making this claim I am not entitled to any other allowance, relief or deduction in respect of my income or that of my spouse (including any unused allowances they may have).

Signature	
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 [www.gov.gg/revenue-service](http://www.gov.gg/revenue-service). If you don't have access to the internet please contact us and a paper copy will be provided.

719 (12/23)

**Revenue Service, PO Box 37, St Peter Port, Guernsey, GY1 3AZ**  
**+44 (0) 1481 225700   [revenueservice@gov.gg](mailto:revenueservice@gov.gg)   [www.gov.gg/revenue-service](http://www.gov.gg/revenue-service)**