



# STATES OF GUERNSEY INCOME TAX

TREASURY AND RESOURCES DEPARTMENT

PERSONAL RETURN

2010 INCOME

## PERSONAL RETURN - CALENDAR YEAR 2010

I hereby require you to complete this form and return it to me within 180 days

R.R. GRAY, Director

New address if applicable:

.....  
 .....  
 .....  
 .....  
 .....

Issue Date:

Tax Ref.

Rec .....

A .....

PLEASE COMPLETE THIS FORM IN BLOCK CAPITALS USING A BLACK OR DARK BLUE BALL POINT PEN

### PERSONAL DETAILS

Your full name: .....

Date of Birth:

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

Were you resident in Guernsey, Alderney or Herm for 182 days or more during the calendar year 2010?

Yes: ☐

No: ☐

If 'No', please confirm the date(s) of arrival and/or departure, using a separate sheet if necessary.

Arrival Date

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

Departure Date

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

**MARRIED PERSONS:** Details of your spouse living with you or wholly maintained by you in 2010:

Spouse's full name: .....

Date of Birth:

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

If married after 31 December 2009, please show - your spouse's former name .....

- date of marriage

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

Fill in below the details of **your total worldwide income, and where appropriate, that of your spouse**, for the calendar year 2010.  
**WHERE UNDER ANY SECTION THERE WAS NO INCOME STATE "NONE".**

**A. EMPLOYMENT:** (Nature of Employment)

Self .....

Spouse.....

(1) Gross wages, salary, fees or other earnings (including bonuses, overtime, part-time or casual earnings). Show name & address of, and income from, each employer.

.....  
 .....  
 .....  
 .....

| Self<br>£ | Spouse<br>£ |
|-----------|-------------|
|           |             |
|           |             |
|           |             |
|           |             |
|           |             |
|           |             |
|           |             |

**TOTALS**

(2) Benefits in Kind

- Show value of benefits other than those included by your employer in gross pay shown above.

#### Benefits in Kind

|                |       |       |
|----------------|-------|-------|
| Motor vehicle  | ..... | ..... |
| Accommodation  | ..... | ..... |
| Share options  | ..... | ..... |
| Other benefits | ..... | ..... |

(3) Tips, gratuities and similar receipts .....

#### DEDUCTIONS:

Contributions to an employer's approved pension scheme .....

Other claimable deductions .....

States of Guernsey Income Tax, PO Box 37, 2 Cornet Street, St. Peter Port, Guernsey, GY1 3AZ.

Tel: +44 (0)1481 724711 Fax: +44 (0)1481 713911 Tax Evasion Hotline: +44 (0)1481 747900

E-mail: enquiries@tax.gov.gg Website: www.gov.gg/tax

Open to the public 8:30 a.m. - 4:00 p.m. Monday to Friday



**F. COMPANIES & DISTRIBUTIONS - SEE NOTE 2 ENCLOSED**

(1) If you and /or your spouse have an interest in a company please tick the box and complete the Company Interest form.

(2) Please provide details of any distribution income received below. Please submit Final Tax Certificates when received by you, or attach to this return if the Certificates are already in your possession.

[illegible]

**G. SETTLEMENTS INCLUDING TRUSTS** - If you and/or your spouse were the settlor of a settlement, which existed in 2010, please tick the box and complete the Settlement/Trust form - **SEE NOTE 3 ENCLOSED.**

**H. ANY OTHER INCOME - SEE NOTE 4 ENCLOSED**

| Source of income <i>(Please show each source separately)</i>  | Self<br>£ | Spouse<br>£ |
|---|-----------|-------------|
| .....   |           |             |
| .....   |           |             |
| .....   |           |             |
| .....   |           |             |
| .....   |           |             |
| Amounts of UK tax refunded in respect of United Kingdom income for the fiscal year 2009/2010 or earlier.... | .....     | .....       |

**I. ADDITIONAL INFORMATION** - If you wish to supply additional information regarding this return or details of any income for previous calendar years not so far declared, please tick the box and attach the relevant information.

## J. DEDUCTIONS CLAIMED

| Mortgages and other loans for qualifying purposes - SEE NOTE 5 ENCLOSED   |         |                                 | Interest paid |             |
|---|---------|---------------------------------|---------------|-------------|
| Name(s) and address(es) of person(s) to whom interest is payable<br><i>(If you are only claiming a share of the interest, show your share and name(s) of the other person(s) below)</i> | Purpose | Balance outstanding at 31.12.10 | Self<br>£     | Spouse<br>£ |
| .....   |         |                                 |               |             |
| .....   |         |                                 |               |             |
| .....   |         |                                 |               |             |
| If you own a property jointly with others, please provide their name(s) and address(es) here:<br>.....  |         |                                 |               |             |
| Deeds of Covenant - SEE NOTE 6 ENCLOSED   |         |                                 | Self<br>£     | Spouse<br>£ |
| .....   |         |                                 |               |             |
| .....   |         |                                 |               |             |
| Maintenance - SEE NOTE 7 ENCLOSED   |         |                                 |               |             |
| .....   |         |                                 |               |             |

**K. INCOME ARISING IN GUERNSEY, ALDERNEY OR HERM TO A NON-RESIDENT:**

During 2010 did you or your spouse pay to a non-resident individual or company any income arising from sources in Guernsey, Alderney or Herm? Please tick the appropriate box.

Yes

No

**If "YES", show in the box the reference number, if known, under which tax is remitted and state name(s) and address(es) of non-resident(s) and amount(s) paid in 2010 below:**

[illegible]

## CLAIM FOR ALLOWANCES RELATING TO THE CALENDAR YEAR 2010

- L. DETAILS OF CHILDREN** in respect of whom a Guernsey Family Allowance was received by you or your spouse in 2010 or who received full-time higher education in 2010.

| Surname | Forename(s) | Date of birth |    |    | Income of child in 2010 if aged over 19 | Name and address of university, college or school which child attended in 2010 |
|---------|-------------|---------------|----|----|---|--|
|         |             | DD            | MM | YY |   |  |
| .....   | .....       |               |    |    |   |  |
| .....   | .....       |               |    |    |   |  |
| .....   | .....       |               |    |    |   |  |
| .....   | .....       |               |    |    |   |  |
| .....   | .....       |               |    |    |   |  |

**M. CHARGE OF CHILDREN:**

All claimants must be in receipt of a Guernsey Family Allowance (unless the child is in full-time higher education) and **must complete Section L.**

- (1) If you are a **lone parent** (not cohabiting) and wish to claim the allowance, **you must tick this box.** ☐
- (2) If you are a married person who maintained or employed a person in 2010 for the purposes of having charge and care of a child because your spouse was totally incapacitated, **you must tick this box.** ☐

- N. DEPENDENT RELATIVES:** Maintained wholly or in part at your expense or that of your spouse - **SEE NOTE 8 ENCLOSED.**

| Particulars relating to relative maintained |                 |           |              |                          |                  | Amount contributed annually |   |
|---|-----------------|-----------|--------------|--------------------------|------------------|-----------------------------|---|
| Full name                                   | Present address | Year born | Relationship | Income of dependant 2010 | Grounds of claim | By you, or your spouse      | By other relatives. If none, state "NONE" |
| .....                                       | .....           |           |              |                          |                  |                             |   |
| .....                                       | .....           |           |              |                          |                  |                             |   |
| .....                                       | .....           |           |              |                          |                  |                             |   |

**O. PERSONAL PENSIONS - Guernsey approved contracts ONLY:**

If aged 40 or over and not a member of an occupational pension scheme, please tick here:

Self ☐

Spouse ☐

| Name of insurance company or trust scheme | Number of contract | Date payments commenced | Name of annuitant | Premium or contribution for the year 2010 |
|---|--------------------|-------------------------|-------------------|---|
| .....                                     |                    |                         |                   |   |
| .....                                     |                    |                         |                   |   |
| .....                                     |                    |                         |                   |   |

- P. INFIRM PERSON'S ALLOWANCE / HOUSEKEEPER ALLOWANCE:** If you wish to make a claim for either of these allowances, please enter details below (existing claimants only) - **SEE NOTE 9 ENCLOSED:**

.....

Government statistics may be compiled using information from your return; however, the Director provides this information in a format which does not allow identification of individuals.

I HEREBY CERTIFY that to the best of my knowledge and belief 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 from every source whatsoever in the calendar year 2010.

[If this return includes income from a business and/or property letting] I confirm that I have made, kept and retained the appropriate records, as required by the Income Tax (Keeping of Records etc) Regulations, 2006 (delete if not applicable).

Signed

Social Security no.  
(See your Health Benefit Card)

Self .....

Spouse .....

Daytime tel. no. (optional) .....

Date

DD
MM
YY

E-mail address (optional) .....

**ONLINE RETURNS** – Did you know that this return is available for you to complete on-line? Please visit [www.gov.gg](http://www.gov.gg) for details on how to register. Returns completed in this way are given priority over paper returns.

**PAPER RETURNS** – If you are completing the enclosed form please complete **ALL** sections legibly and in full, or your form may be returned. If more space is required for any section, please use a separate sheet and attach it to the form.

**ISSUE OF ASSESSMENT** – Returns are dealt with in date order. Please allow 3-4 months before making enquiries as to when you can expect to receive your assessment.

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## **NOTES ON THE COMPLETION OF THE PERSONAL RETURN**

### **Note 1 Ownership of Property**

In this section of the tax return please declare all properties owned, whether in Guernsey or elsewhere.

#### **Section 1 – Your Principal Private Residence**

Only one property may be designated as your Principal Private Residence. No deductions for repairs are available when a property is not let.

#### **Section 2 – Let Property**

**Guernsey Properties** - Where you are responsible for the costs of repairing your property, you will be allowed a deduction (Statutory Repairs Allowance) from the rental income, whether or not you incur any expenditure. This will be calculated by the Income Tax Office.

If you wish to claim an additional deduction in respect of repairs and maintenance (including insurance on the structure of the building) for the Guernsey properties declared in Section 2, please attach a schedule detailing the nature of the expenditure incurred and the amounts involved.

Evidence of expenditure may be requested.

**Overseas Properties** - No Statutory Repairs Allowance is due on overseas properties so if you wish to claim any expenses against the rental income received please provide a schedule. Evidence of expenditure may be requested.

### **Note 2 Companies and Distributions**

If you and/or your spouse have an interest in a company you are requested to provide further details by completing the Company Interest Form which is available on our website ([www.gov.gg/tax](http://www.gov.gg/tax) go to Printable Forms, Company Interest Form) or a copy can be posted to you on request.

In respect of any of the companies for which the Company Interest Form has been completed, please provide details of the distributions received.

A Final Tax Certificate should be supplied to you by each relevant company when its accounts and tax computations have been finalised. If you have not received the Certificate because the accounts are not finalised, please forward it to this office once received by you.

### **Note 3 Settlements including Trusts**

If you and/or your spouse are a settlor of a trust which has been in existence at any time during 2010 you are required to notify the Director. This obligation may be fulfilled by completing the Settlement/Trust Form which is available on our website ([www.gov.gg/tax](http://www.gov.gg/tax) go to Printable Forms, Settlements/Trusts Form) or a copy can be posted to you on request.

### **Note 4 Any Other Income**

Please include here:

- All income arising or accruing in respect of Dividends (other than those declared in Section F), Interest, Bonds, States of Guernsey Loans, Government Securities, Friendly Societies, Annuities, Settlements (including Trusts), or from any Investment, Royalty or Copyright.
- Income from paying guests or boarders (please specify whether full board, bed and breakfast or room only accommodation).
- Income from any source not declared in any other section of the return.

**Continued...../.....**

#### **Note 5 Mortgages**

Interest paid on money borrowed for the acquisition, construction, re-construction or repair of a property is allowable on a principal private residence. Relief is limited to interest paid on £400,000. For full details of the rules for relief for interest paid (including those for loans for other qualifying purposes) see The Income Tax (Tax Relief on Interest Payments) (Guernsey) Ordinance, 2007.

If the mortgage or loan is joint please ensure that you state the total balance outstanding at the year end. However, please ensure that you only claim for your share of the interest paid, e.g.

Total balance outstanding at 31/12 £300,000 - this figure should be shown on the return

Total interest paid during the year £15,000 - if your share of the £15,000 is, for example, 50% then you should show £7,500 in the interest paid column on the return.

You may be asked to provide evidence of the purpose and the amount of any deduction claimed in this section.

#### **Note 6 Deeds of Covenant**

An allowance for deeds of covenant is due only on deeds approved by the Director.

Relief in respect of deeds of covenant approved prior to 1 January 2010 is available to the individual until the deed is either amended or it expires. If a deed is amended after 1 January 2010 relief is no longer due.

#### **Note 7 Maintenance**

A deduction is allowed for qualifying maintenance or alimony payments made to your spouse or former spouse under an Order of a Court dated before 1 March 2003.

#### **Note 8 Dependent Relative Allowance**

With effect from 1 January 2009 no claims made on the grounds of old age or infirmity will be considered, unless there is a claim already in existence.

When completing this section please provide details relating to the dependant and state in the appropriate column the income of the dependant for the calendar year 2010 from all sources excluding voluntary allowances. Show clearly the grounds upon which the claim is made, and if it is made because of the infirmity of the dependant, state the nature of the infirmity.

A Dependent Relative Allowance will only be considered in respect of children over the age of 19 years and in full time higher education based upon the information provided in Section L of the return.

#### **Note 9 Infirm Person's Allowance / Housekeeper Allowance**

No new claims will be considered. However, if you have previously claimed either of these allowances you may continue to do so.

Please enter, in the space provided, details of the amount paid and to whom the payments were made.

### **TAX EVASION**

Help us stop tax evasion by contacting a member of our Compliance & Investigation Unit and notifying them of anyone you believe to be evading tax.

If you contact us via the Tax Evasion Hotline you can remain anonymous, however, should you provide your details they will be kept strictly confidential and at no time would your identity be made known to the person about whom you are providing information.

**Telephone us on:**      **The Tax Evasion Hotline +44 (0)1481 747900**

**E-mail us @:**          **hotline@tax.gov.gg**

**Write to us @:**        **States of Guernsey Income Tax, PO Box 37, 2 Cornet Street, St Peter Port, GY1 3AZ**

#### **Explanatory Booklet**

If you wish to have further information about how to complete your tax return, a copy of the Explanatory Booklet may be obtained from the Income Tax Office or by visiting our website ([www.gov.gg/tax](http://www.gov.gg/tax) go to Explanatory Guides, Other Explanatory Guides, How to fill In Your Tax Return).