



STATES OF GUERNSEY INCOME TAX

TREASURY AND RESOURCES DEPARTMENT

PERSONAL RETURN

2011 INCOME

PERSONAL RETURN - CALENDAR YEAR 2011

I hereby require you to complete this form and return it to me by 30 November 2012, or within 21 days if the date of issue is after 9 November 2012. Penalties may be imposed if this form is not received by the due date. **R.R. GRAY**, Director

New address if applicable:

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Issue Date:

Tax Ref.

Rec

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
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MARRIED PERSONS: Details of your spouse living with you or wholly maintained by you in 2011:

Spouse's full name: Date of Birth:

D	D	M	M	Y	Y
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If married after 31 December 2010, please show - your spouse's former name
- date of marriage

D	D	M	M	Y	Y
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RESIDENCE DETAILS

Were you/your spouse resident in Guernsey, Alderney or Herm for 182 days or more during the calendar year 2011?

SELF Yes: No: **SPOUSE** Yes: No:

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

	Arrival Date	Departure Date												
SELF	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y
D	D	M	M	Y	Y									
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D	D	M	M	Y	Y									
D	D	M	M	Y	Y									

I HEREBY CERTIFY that to the best of my knowledge and belief all the statements made in every part of this return and in any information attached 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 2011.

[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).

Signature

Social Security no. Self
(See your Health Benefit Card) Spouse

Daytime tel. no. (optional)

Date

D	D	M	M	Y	Y
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 E-mail address (optional)

Fill in below details of **your total worldwide income, and where appropriate, that of your spouse**, for the calendar year 2011. **WHERE UNDER ANY SECTION THERE WAS NO INCOME, STATE "NONE"**.

	Self	Spouse															
A. EMPLOYMENT																	
Occupation - SEE NOTE 1 ENCLOSED															
(1) Gross wages, salary, fees or other earnings including bonuses, overtime, part-time or casual earnings. Show name and address of, and income from, each employer.	£	£															
TOTALS																	
(2) Benefits in Kind • Show value of benefits other than those included by your employer in gross pay shown above.	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black;">Benefits in Kind</td> <td></td> <td></td> </tr> <tr> <td style="border-bottom: 1px solid black;">Motor vehicle</td> <td>.....</td> <td>.....</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Accommodation</td> <td>.....</td> <td>.....</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Share options</td> <td>.....</td> <td>.....</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Other benefits</td> <td>.....</td> <td>.....</td> </tr> </table>		Benefits in Kind			Motor vehicle	Accommodation	Share options	Other benefits
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																	

	Self £	Spouse £
B. SELF-EMPLOYMENT: (Including trades and professions) - SEE NOTE 2 ENCLOSED		
Nature of self-employment		
Turnover less than £15,000 <input type="checkbox"/> Tick here and provide 3 line accounts (Form 3LA available at www.gov.gg/tax/forms)		
Turnover more than £15,000 <input type="checkbox"/> Tick here. Accounts and computations must accompany this return		

C. PENSIONS RECEIVED: (e.g. State pensions, occupational and personal pensions from any country, whether or not tax has been deducted. If overseas tax has been deducted, evidence should be submitted.)

Source of Pensions	Frequency paid e.g. weekly/monthly	Weekly/monthly rate at 1.1.2012	Date commenced if in 2011	Total gross pension 2011
Self				
Pension 1				
Pension 2				
Pension 3				
Pension 4				
Spouse				
Pension 1				
Pension 2				
Pension 3				
Pension 4				

D. OWNERSHIP OF PROPERTY: (Dwelling houses, glasshouses, land and buildings) - SEE NOTE 3 ENCLOSED

Section 1—Your principal private residence (PPR) and all property not let					PPR ("✓") where relevant	Purchase date if in 2011
Address						
.....						
.....						
Section 2—Let property (Give details for each property separately)					Gross rent received	
Address	Description	Name of occupier	Who pays for repairs tenant/owner	Please "✓" if let furnished	Self £	Spouse £
.....						
.....						
.....						

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

During 2011 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 2011 below:

Name(s)	Address(es)	Amount(s) paid in 2011
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.....

CLAIM FOR ALLOWANCES RELATING TO THE CALENDAR YEAR 2011

L. DETAILS OF CHILDREN in respect of whom a Guernsey Family Allowance was received by you or your spouse in 2011 or who received full-time higher education in 2011. If the child is aged over 19 and in full time higher education, details of their income **must** be provided.

Surname	Forename(s)	Date of birth			Income of child in 2011 if aged over 19	Name and address of university, college or school which child attended in 2011
		DD	MM	YY		
.....
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.....

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 2011 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 10 ENCLOSED.**

Particulars relating to relative maintained						Amount contributed annually	
Full name	Present address	Year born	Relationship	Income of dependant 2011	Grounds of claim	By you, or your spouse	By other relatives. If none, state "NONE"
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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

Pension company or trust scheme	Number of contract	Date payments commenced	Name of annuitant	Premium or contribution for the year 2011
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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 11 ENCLOSED:**

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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.

BEFORE SUBMITTING THIS FORM, PLEASE ENSURE IT IS SIGNED ON PAGE 1.

ONLINE RETURNS – Did you know that this return is available for you to complete on-line? Please visit 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.

NOTES ON THE COMPLETION OF THE PERSONAL RETURN

Note 1 Occupation State nature of employment (e.g. chef, accountant, builder). This is important if you wish to claim additional expenses (e.g. professional subscriptions, tools of your trade).

Note 2 Self-employment If your turnover is less than £15,000, you may fulfil your obligations by submitting 3 line accounts, 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 you are in your first year of trading, you must supply full accounts and computations.

Note 3 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 let 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 4 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 go to Forms / Company Interest Forms) 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 5 Settlements including Trusts If you and/or your spouse are a settlor of a trust which has been in existence at any time during 2011 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 go to Forms / Settlement Trust Forms) or a copy can be posted to you on request.

Note 6 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.

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Note 7 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. Interest paid on let property is also available up to the maximum rental income received. If you own more than one property, please indicate to which property the mortgage relates. 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.

Please ensure the columns relating to "Purpose" and "Balance outstanding" are completed. The purpose of the loan should be explained (e.g. purchase of principal private residence, renovation of let property, etc).

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 8 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 9 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 10 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 2011 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 11 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 by visiting our website (www.gov.gg/tax : go to Tax for Individuals / How to Complete Your Personal Tax Return), or from the Income Tax Office.