

Please remember to quote your tax reference on all correspondence, or have it ready if telephoning or calling in to this office.

What do I do if I get married / civil partnership?

You will need to inform us of your change of circumstances – please complete a Notification of marriage form (**form 341A**) (available from our website at www.gov.gg/tax under “Other tax forms”).

Separate returns must be completed for the year in which you marry and assessments will be issued to each of you individually.

For following years a return must include income for both spouses and will need to be made by the husband in an opposite-sex marriage or civil partnership, or, the elder spouse in a same-sex marriage or civil partnership, unless a request has been made to be assessed separately. If you wish both spouses to have authority to deal with your income tax affairs, you can either notify us on your annual income tax return or complete a form of authority. Assessments will also be made in the name of, and issued to, the spouse who completed the return.

Either spouse can, however, request to be assessed separately, but this request must be received in writing, by 31st March in the year following your marriage or by 31st March in the year you wish it to commence. If you are assessed separately, you will each complete your own tax return and your tax affairs will be kept separate.

If you wish both spouses to have authority to deal with your income tax affairs, you can either notify us on your annual income tax return or complete a “form of authority” (**form 1012b**) available www.gov.gg/tax under “other tax forms.”

Same sex marriage / civil partnership

The law was changed to recognise civil partnerships and same-sex marriages with effect from 1 January 2017.

If you are in a same sex marriage or civil partnership, you are currently each required to file your own personal income tax return. This will change with effect from 1 January 2017, when you will have the ability to file a joint return for the calendar year 2017 but not 2016. The eldest spouse will be responsible for both parties’ tax affairs.

What do I do if I separate?

You will need to contact us, in writing, to confirm the date of separation. Ideally this should be signed by both parties. You can do this by completing a Notification of separation form (form 342A) (available from our website at www.gov.gg/tax under “Other tax forms”).

Revised coding notices will, if appropriate, be issued to reflect the change in your circumstances, and your income tax affairs will be kept separate from this date.

Please note: The separation date required is the date you ceased to co-habit as a couple, not the date of your legal separation.

For more information please read our FAQ's: www.gov.gg/taxationfaq