



# STATES OF GUERNSEY INCOME TAX

2013 INCOME

TREASURY AND RESOURCES DEPARTMENT

## PERSONAL RETURN - CALENDAR YEAR 2013

I hereby require you to complete this form and return it to me by 30 November 2014. Penalties will be imposed, and in some instances prosecution may be sought, if this form is not received by the due date.

R.R. GRAY, Director

RECEIVED: .....

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

IF YOU ARE MARRIED AND JOINTLY ASSESSED, PLEASE ENSURE THE HUSBAND'S DETAILS ARE ENTERED UNDER SECTION 1 BELOW.

### 1. PERSONAL DETAILS

Please enter your income tax reference number in these boxes: (e.g. 0V.123456 or 10.987654B/R):

Income tax reference number boxes

Full name: .....

Address: .....

Date of birth: DDMMYY

Postcode: .....

Former address if you have moved in the last 12 months: .....

Former name if changed since last return submitted: .....

### 2. CHANGE TO MARITAL STATUS DURING 2013:

Married  Widowed  Separated\*

Date of change: DDMMYY

(\*i.e. ceased living together as husband and wife)

### 3. MARRIED PERSONS: Details of your wife living with you or wholly maintained by you in 2013:

Wife's full name: ..... Date of Birth: DDMMYY

If married after 31 December 2012, please show:

Your wife's former name ..... Date of marriage: DDMMYY

### 4. RESIDENCE DETAILS

Were you/your wife resident in Guernsey, Alderney or Herm for 182 days or more during the calendar year 2013?

SELF Yes:  No:  SPOUSE Yes:  No:

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

SELF Arrival Date: DDMMYY Departure Date: DDMMYY

SPOUSE Arrival Date: DDMMYY Departure Date: DDMMYY

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 WIFE from every source whatsoever in the calendar year 2013.

I confirm that I have made, kept and retained the appropriate records, as required by the Income Tax (Keeping) of Records etc) Regulations, 2006 & 2012 (tick box to confirm).

I understand that penalties may be imposed or prosecution sought if I:

- submit an income tax return which is materially incorrect or incomplete, and
fail to make/keep the appropriate records (tick box to confirm).

Signature

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

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

Date: DDMMYY

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

(All emails sent from the Income Tax Office which contain personal data are now encrypted — see www.gov.gg/tax for details.)

Data Protection statement: Your personal information will be processed in accordance with Data Protection legislation. The information provided on this return will be used to process your assessment, for tax compliance, to ensure that your personal details held are accurate and up to date, and may also be used for the purposes of the Rolling Electronic Census. Full details of our Data Protection Policy can be found at www.gov.gg/tax. Government statistics may be compiled using information from your return; however, the Director provides this information in a format that does not allow identification of individuals.

Fill in below details of **your total worldwide income, and where appropriate, that of your spouse**, for the calendar year 2013. **WHERE UNDER ANY SECTION THERE WAS NO INCOME, STATE "NONE"**.

		Self	Spouse															
<b>A. EMPLOYMENT- SEE NOTE 1 ENCLOSED</b>																		
<b>Occupation</b> .....																		
(1)	Gross wages, salary, fees or other earnings including bonuses, overtime, part-time or casual earnings from any country, whether or not tax has been deducted. Show name and address of, and income from, each employer. ..... ..... ..... .....	£	£															
<b>TOTALS</b>																		
(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> <th style="text-align: left; border-bottom: 1px solid black;"><b>Benefits in Kind</b></th> <th style="border-bottom: 1px solid black;"></th> <th style="border-bottom: 1px solid black;"></th> </tr> <tr> <td>Motor vehicle .....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>Accommodation .....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>Share options .....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>Other benefits .....</td> <td>.....</td> <td>.....</td> </tr> </table>		<b>Benefits in Kind</b>			Motor vehicle .....	.....	.....	Accommodation .....	.....	.....	Share options .....	.....	.....	Other benefits .....	.....	.....
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Motor vehicle .....	.....	.....																
Accommodation .....	.....	.....																
Share options .....	.....	.....																
Other benefits .....	.....	.....																
(3)	Tips, gratuities and similar receipts .....																	
<b>DEDUCTIONS:</b> Contributions to an employer's approved pension scheme (contributions to personal pensions should be claimed in Section O) .....																		
Other claimable deductions .....																		
<b>B. SELF-EMPLOYMENT:</b> (Including trades and professions) - <b>SEE NOTE 2 ENCLOSED</b>		<b>Self</b> £	<b>Spouse</b> £															
<b>Nature of self-employment</b> .....																		
Turnover less than £15,000 <input type="checkbox"/> Tick here and provide 3 line accounts (Form 3LA available at <a href="http://www.gov.gg/form3LA">www.gov.gg/form3LA</a> )																		
Turnover more than £15,000 <input type="checkbox"/> Tick here and provide accounts and computations (Form TPLA available at <a href="http://www.gov.gg/TPLA">www.gov.gg/TPLA</a> )																		

**C. PENSIONS RECEIVED:** (e.g. State pensions (including widows), 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 1.1.2014	Date commenced if in 2013	Total gross pension 2013
<b>Self</b>				
Pension 1 .....				
Pension 2 .....				
Pension 3 .....				
Pension 4 .....				
<b>Spouse</b>				
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 Address					PPR ("✓") where relevant	Purchase date if in 2013
.....						
.....						
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 £
.....						
.....						
.....						

**E. BANK AND SAVINGS ACCOUNTS INTEREST RECEIVED** - All Bank, Building Society, National (Post Office) Savings, ISAs or other savings account interest receivable (without exception) is chargeable to Guernsey income tax, **no matter where the account is held.** \*If the account is held outside of Guernsey/Alderney, please complete "Country" box below. If your interest has substantially increased/decreased since the last return made, please provide an explanation.

If any account was opened or closed during 2013 please indicate this in the relevant column.

Name of Bank, Building Society or other <i>(please show each account separately)</i>	Country*	Opened 2013 ("✓")	Closed 2013 ("✓")	Self £	Spouse £
.....					
.....					
.....					

**F. COMPANIES, FOUNDATIONS AND DISTRIBUTIONS - SEE NOTE 4 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 below details of any distribution income received from either a company or foundation. Please submit Final Tax Certificates when received by you, or attach to this return if the Certificates are already in your possession.

Name of Company/Foundation	Distribution amount		Qualifying loans	
	Self £	Spouse £	Self £	Spouse £
.....				
.....				

**G. SETTLEMENTS INCLUDING TRUSTS AND FOUNDATIONS** - If you and/or your spouse were the settlor of a settlement or the founder of a foundation which existed in 2013, please tick the box and complete the Settlement/Trust form - **SEE NOTE 5 ENCLOSED.**

**H. ANY OTHER INCOME - SEE NOTE 6 ENCLOSED**

Source of income <i>(Please show each source separately)</i>	Self £	Spouse £
.....		
.....		
Amounts of UK tax refunded in respect of United Kingdom income for the fiscal year 2012/2013 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, and/or monies invested (if not already shown elsewhere on this return) which have not produced income for 2013, please tick the box and attach the relevant information.

**J. DEDUCTIONS CLAIMED**

<b>Mortgages and other loans for qualifying purposes - SEE NOTE 7 ENCLOSED</b> If the balance outstanding and/or interest has substantially increased/decreased since the last return made, please provide an explanation.			<b>Interest paid</b> (ensure no capital repayments included)	
Name(s) and address(es) of person(s) to whom interest is payable <i>(If you are only claiming a share of the interest, show your percentage share and name(s) of the other person(s) below)</i>	Specific purpose of mortgage or loan (e.g. purchase of PPR)	Balance outstanding at 31.12.2013	Self £	Spouse £
.....				
If you own a property jointly with others, please provide their name(s) and address(es) here: .....			Percentage Share %	
<b>Deeds of Covenant - SEE NOTE 8 ENCLOSED</b>			Self £	Spouse £
.....				
<b>Maintenance - SEE NOTE 9 ENCLOSED</b>				
.....				

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

During 2013 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 2013 below:

Name(s)	Address(es)	Amount(s) paid in 2013
.....	.....	.....
.....	.....	.....
.....	.....	.....

**CLAIM FOR ALLOWANCES RELATING TO THE CALENDAR YEAR 2013****L. DETAILS OF CHILDREN** in respect of whom a Guernsey Family Allowance was received by you or your spouse in 2013 or who received full-time higher education in 2013. \*If the child is aged over 19 and in full time higher education, details of their income **must** be provided. If any child's income exceeds £9,475, details of their income **must** be provided.

Surname	Forename(s)	Date of birth			Income of child in 2013 (*see above)	Name and address of university, college or school which child attended in 2013
		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 2013 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 2013	Grounds of claim	By you, or your spouse	By other relatives. If none, state "NONE"
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....

**O. PERSONAL PENSIONS - Guernsey approved contracts ONLY. Pension contributions deducted by an employer should be claimed in Section A.**

Pension company or trust scheme	Number of contract	Date payments commenced	Name of annuitant	Premium or contribution for the year 2013
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

**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:**

.....

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