

New Arrivals in Guernsey

For Income Tax purposes Guernsey includes Alderney and Herm

If you have recently arrived in Guernsey for the first time or returned to the island after a period of absence (other than a holiday), you will need to complete a “New Arrivals” form or a “Returning to Guernsey” form. These forms can be downloaded from our website at <http://www.gov.gg/tax> under “Other tax forms”, or can be completed online at www.eforms.gov.gg/NewArrivals.asp or are available from the Income Tax Office.

If you are working in Guernsey, once you have completed and returned either the ‘Returning to Guernsey’ or ‘New Arrivals’ form, part 2 of a Coding Notice will be sent directly to your employer. This Coding Notice will determine the amount of tax that your employer will need to deduct each week/month directly from your wages. Part 1 of the Coding Notice will be sent directly to your home address for your information. If any of the details are incorrect, you should contact the Income Tax Office immediately, or it could result in you paying too much or too little tax each time you are paid. For further information on Coding Notices please see the [Guide to Coding Notices](#) available on our website.

If you are in receipt of income not taxed at source, for example an old age pension or are self-employed, an estimated assessment may be issued to collect the tax due. The estimated figures will be revised once we receive your tax return for the relevant calendar year.

Annual Income Tax Returns

The Guernsey income tax year is the same as the calendar year, 1st January to 31st December. Income tax returns (“returns”) are made available each January, so you can submit the details of your income from the previous calendar year. We no longer send a tax return but they are available to download at <http://www.gov.gg/tax> under “Income tax returns”, or complete [online](#), and paper copies can be picked up from the Income Tax Office or other points on the island. Unless the Income Tax Office specifically notifies you otherwise in writing, you will need to complete a return each year, even if your earnings are below the amount of the personal allowance. The notice to file a return, along with collection points for paper copies, is published in January each year in “La Gazette Officielle” in the Guernsey Press and in the Alderney Journal; you will not be sent a separate notice.

If you submit your return online, the information is stored securely for you and will prepopulate the form for the following year, saving you time. For example, the name of your employer and the name of your bank will appear automatically, allowing you to simply input the monetary values. If any of your details have changed, the system will allow you to make those changes. Once your form is successfully submitted you will be given a unique submission number by email as proof of receipt. Please note that returns submitted electronically take priority over paper returns.

Your completed return will be processed by the Income Tax Office and an assessment will be sent to your home address, setting out your assessable income and the allowances to which you are entitled. The assessment will be accompanied by a statement of account which shows if your account is in credit or debit and a timeframe for any repayment, or the due dates of any payments required. You must make sure your return is submitted no later than 30th November in respect of the previous calendar year. If you forget to do so you may incur a penalty of £100, with subsequent continuing daily penalties of £10 per day until the outstanding return is submitted.

Changes in Circumstances

If your circumstances change you should let the Income Tax Office know immediately, as this may affect the amount of tax you are paying and mean you could either underpay or overpay tax.

Some changes are listed below but this list is not exhaustive, so if you are unsure whether the change in circumstances will affect your tax, please contact the Income Tax Office.

- Marriage
- Separation
- Death of a spouse
- Purchase of a property
- Change in interest rates or increase or decrease of capital
- The receipt of rental income commences/ceases
- Large changes to investment income (for example an inheritance)
- Starting or ceasing a business
- Retirement
- Starting to receive a pension
- Leaving Guernsey

You must also ensure that you notify the Income Tax Office if you change your address.

Number of days in Guernsey

If you are not moving to Guernsey on a permanent basis, it is important that you keep a record of the number of days you spend in the island. This is so that your residential status can be determined for Guernsey Income Tax purposes. For tax purposes, you are regarded as being in Guernsey if you are there at midnight at the end of the day in question.

If you have been in the island for less than 182 days then the dates you were present in Guernsey must be declared on your annual tax return.

For more information please also refer to the guide to Guernsey income tax at <http://www.gov.gg/tax>.

Pro-rating of personal allowances

If you permanently arrive in Guernsey, your personal tax allowances for the year of your arrival will be based on the number of weeks you spent in Guernsey in that year.

Leaving Guernsey

You will not be treated as having permanently departed from Guernsey if:

- you leave Guernsey but return in the same calendar year as you left, or
- you take a long holiday each year but return to your home in Guernsey.

A permanent departure from Guernsey means that you have made a decision to leave and set up home elsewhere. You will also be treated as having permanently departed from Guernsey if you leave Guernsey and come back in the following year on a regular basis. Your personal tax allowances for the year of your departure will be pro-rated (i.e. based on the number of weeks you spent in Guernsey in that year).

If you leave Guernsey for an extended period (other than a holiday) or leave the island permanently, you will need to complete a “leaving Guernsey” form, which is available at <http://www.gov.gg/tax> under “Other tax forms”. If you leave permanently and your only income is wages and bank interest, by completing this form and providing us with a copy of your last payslip you allow us to finalise your tax affairs for the year of your departure and you will not need to complete a return the following year.

Should you be in receipt of other sources of income, such as investment or rental income, you will need to complete a return in the January following your departure.

If you have any further questions regarding income tax in Guernsey, please see our website at www.gov.gg/tax where there are a number of [frequently asked questions](#).

Contact details

Income Tax Office
PO Box 37
St Peter Port
Guernsey
GY1 3AZ

Contact numbers

Income Tax Office	Tel: +44 (0)1481 724711
	Fax: +44 (0)1481 713911
	Email: taxenquiries@gov.gg

Individuals in employment	Direct tel: +44 1481 740123
---------------------------	-----------------------------