PERSONAL INCOME TAX RETURN
CALENDAR YEAR 2015

ONLINE RETURNS – It is quicker and easier to complete your return online. Please visit www.gov.gg for details on how to register. Online returns are given priority and the information provided is automatically collated, so it is not necessary for you to complete a summary sheet.

IMPORTANT

Please read these notes before completing your return

Complete ALL sections legibly and in full, or your return may be sent back to you. If more space is required for any section, please use a separate sheet and attach it to the return (ticking the box at the bottom of the summary sheet overleaf when doing so).

This income tax return includes a summary sheet which the Director requires you to complete. This will help with the processing of your return.

Please do not provide information on this page or pages 7 and 8. You may detach pages 7 and 8 if you wish to retain the notes.

PENALTIES – Penalties will be imposed if your completed return is not submitted by 30 November 2016. Penalties may also be imposed or prosecution sought if you submit an income tax return which is materially incorrect or incomplete, and fail to make/keep the appropriate records.

ISSUE OF ASSESSMENT – Returns are dealt with in date order, although online returns have priority. Please allow at least 4 months after submission of your paper return before making enquiries as to when you can expect to receive your assessment.

If you require more information, please see www.gov.gg/taxationfaq for various Frequently Asked Questions.

SUMMARY SHEET

The Director requires you to complete this summary sheet as this forms part of your personal return for the calendar year 2015. Please ensure all your income is included in the summary below.

Please enter your income tax reference number in these boxes: (e.g. 0V.123456 or 1O.987654B/R): /

	PLEASE SHOW SECTION TOTALS BELOW	For office use only	SELF	SPOUSE
A(1)	Income from employment	1	£	£
A(2)	Benefits in kind	60	£	£
A(3)	Tips, gratuities and similar receipts	3	£	£
	Contributions to an employer's pension scheme	59	(£)	(£)
	Other claimable deductions	49	(£)	(£)
B	Self-employment (net profit)	7	£	£
C	Pensions received (Guernsey OAP/State Pension)	34	£	£
	Pensions received (Jersey OAP/State Pension)	14	£	£
	Pensions received (UK OAP/State Pension)	4	£	£
	Pensions received (overseas OAP/State Pension)	15	£	£
	Pensions received (occupational - former Guernsey employer)	2	£	£
	Pensions received (occupational - former Jersey employer)	12	£	£
	Pensions received (occupational - former UK employer)	11	£	£
	Pensions received (occupational - former overseas employer)	13	£	£
	Pensions received (personal)	5	£	£
D	Bank and savings account interest received (Guernsey)	37	£	£
	Bank and savings account interest received (Jersey)	22	£	£
	Bank and savings account interest received (UK)	20	£	£
	Bank and savings account interest received (overseas)	21	£	£
E	Ownership of principal private residence - mortgage interest paid	56	(£)	(£)
	Ownership of let property - rent received	35	£	£
H	Any other income received	18	£	£
J	Deeds of covenant	51	(£)	(£)
	Maintenance	52	(£)	(£)
N	Contributions made to a personal pension scheme	72	(£)	(£)

PLEASE TICK IF YOU HAVE COMPLETED ANY OF THE FOLLOWING SECTIONS		"✓"
E	Ownership of property not let/let property - mortgage interest paid	
F	Companies and distributions	
G	Settlements including trusts and foundations	
I	Additional information	
J	Deductions for loan interest (other than mortgage interest)	
K	Income arising to a non-resident	
L	If your child is over 19 and is in fulltime education	
M	Charge of children	
O	Dependent relative / Infirm person / Housekeeper	

PLEASE TICK THIS BOX IF YOU HAVE MARRIED, SEPARATED, OR BEEN WIDOWED, SINCE COMPLETION OF YOUR LAST INCOME TAX RETURN ☐

PLEASE TICK THIS BOX IF YOU OR YOUR SPOUSE WERE RESIDENT IN GUERNSEY, ALDERNEY OR HERM FOR LESS THAN 182 DAYS DURING THE CALENDAR YEAR 2015 - SEE NOTE 1 ☐

PLEASE TICK THIS BOX IF YOU HAVE ATTACHED SEPARATE SCHEDULES TO THIS RETURN ☐

2015 INCOME

STATES OF GUERNSEY INCOME TAX

TREASURY AND RESOURCES DEPARTMENT

PERSONAL RETURN - CALENDAR YEAR 2015

I hereby require you to complete this form and return it to me by 30 November 2016. Penalties will be imposed, and in some instances prosecution may be sought, if this form is not received by the due date.

Director of Income Tax

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 1O.987654B/R): [ ] / [ ]

Full name: ……..……

Address: ……..……

……..……..……..

……..……

Date of birth: D D M M Y Y

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 2015:

Married [ ] Widowed [ ] Separated* [ ]

Date of change: D D M M Y Y

(*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 2015:

Wife's full name: ……..……..…….. Date of Birth: D D M M Y Y

If married after 31 December 2014, please show:

Your wife's former surname ……..……..…… Wife's former tax reference: [ ] / [ ]

Please tick this box if you authorise your wife to deal with your income tax affairs on your behalf: [ ]
(**Note:** this will apply until you confirm, in writing, that your wife no longer has authority to deal with your income tax affairs)

4. RESIDENCE DETAILS (SEE NOTE 1 ENCLOSED)

Were you/your wife resident in Guernsey, Alderney or Herm for 182 days or more during the calendar year 2015?

	SELF		**WIFE**	
	Yes: [ ]	No: [ ]	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	D D M M Y Y	D D M M Y Y
WIFE	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 WIFE from every source whatsoever in the calendar year 2015.

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/or
- fail to make/keep the appropriate records *(tick box to confirm)*.

Signature

Social Security no. (See your Health Benefit Card)

Self ……..……

Wife ……..……..

Daytime tel. no. ……..

Date D D M M Y Y

E-mail address ……..……..……..……..……

(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 and to ensure that your personal details held are accurate and up to date, and will 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/your spouse's total worldwide income** for the calendar year 2015. **WHERE UNDER ANY SECTION THERE WAS NO INCOME, STATE "NONE".** If more space is required for any section, please use a separate sheet and attach it to the return - **SEE NOTE 2 ENCLOSED**

A. EMPLOYMENT - SEE NOTE 3 ENCLOSED

		Self	Spouse
	Occupation	……..	……..
(1)	Declare gross wages, salary, fees or other earnings as shown on your final payslip(s), 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.	**£**	**£**
	……..……	……..……	……..……
	……..……	……..……	……..……
	……..……	……..……	……..……
	……..……	……..……	……..……
	TOTALS	……..……	……..……
(2)	Benefits in kind - show value of benefits **not already 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 not included in gross pay above	……...	……..
DEDUCTIONS:	Contributions to an employer's approved pension scheme (contributions to personal pensions should be claimed in Section N)	……	……..
	Other claimable deductions …….....	……	……..

B. SELF-EMPLOYMENT: (Including trades and professions) - SEE NOTE 4 ENCLOSED

	Self £	Spouse £
Nature of self-employment ……..……	Net Profit	Net Profit
Turnover less than £15,000 ☐ Tick here and provide accounts or 3 line accounts (Form 3LA available for download at www.gov.gg/form3LA)	……	……..
Turnover more than £15,000 ☐ Tick here and provide accounts and computations (Form TPLA available for download at www.gov.gg/TPLA)	……	……..

If accounts are provided, they must show who prepared them and their professional qualifications, if applicable.

C. PENSIONS RECEIVED: (e.g. State pensions including widows benefit, occupational and personal pensions from any country, whether or not tax has been deducted) - SEE NOTE 5 ENCLOSED

	Pension provider	Country of origin	Frequency paid e.g. weekly/monthly	Weekly/monthly rate at 1.1.2016	Date commenced if in 2015	Total gross pension 2015
Self	Pension 1 ……					
	Pension 2 ……					
	Pension 3 ……					
	Pension 4 ……					
Spouse	Pension 1 ……					
	Pension 2 ……					
	Pension 3 ……					
	Pension 4 ……					

D. 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 the "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 2015 please indicate this in the relevant column.

Name of Bank, Building Society or other *(please show each account separately)*	Country*	Opened 2015 ("✓")	Closed 2015 ("✓")	Self £	Spouse £
……					
……					
……					
……					

E. OWNERSHIP OF PROPERTY: MORTGAGE INTEREST PAID AND INCOME RECEIVED - SEE NOTE 6 ENCLOSED

In each section:

- Please show address(es) of property(ies) and indicate if a mortgage applies to that property.
- **If the property was purchased in 2015**, please tick column 'A' and attach a property checklist (form 357 - available at www.gov.gg/forms) if you have not already forwarded the checklist to this office.
- If you are claiming a share of the interest, show your percentage share and the name(s) of the other person(s).
- If the balance outstanding and/or interest has substantially increased/decreased since the last return made, please provide an explanation on a separate sheet and attach it to this return.
- If your mortgage will be ceasing this year, please contact the Income Tax Office so that your coding notice can be amended.
- Please declare only interest paid, not capital payments

	A "✓"	Mortgage provider and purpose of loan	Balance outstanding at 31.12.15	Interest paid		Your share %
				Self	Spouse	
Section 1 - Principal private residence (PPR) Address …… …… Name of joint borrower(s) if applicable: …… **If your mortgage exceeds £400,000, please tick this box to confirm that you have calculated the mortgage relief restriction and declared that figure in the "Interest paid" column - SEE NOTE 6 ENCLOSED** ☐		……	……	……	……	……
Section 2 - Let property. Give details of each property separately and declare income in Section 4 below. Address …… Address …… Name of joint borrower(s) if applicable: ……		……	……	……	……	……
Section 3 - Property not let Address …… How is this property utilised? …… ……		……	……	……	……	……

Section 4 - Income from let property Name of let property	Description (i.e. house, land, etc)	Name of occupier	Who pays for repairs	Furnished "✓"	Gross rent received	
					Self	Spouse
……	……	……	……	……	……	……
……	……	……	……	……	……	……
……	……	……	……	……	……	……

F. COMPANIES AND DISTRIBUTIONS - SEE NOTE 7 ENCLOSED

If you and/or your spouse have an interest in a company please tick the box, complete a Company Interest form (form 687 - available to download at www.gov.gg/forms) and attach it to this return. ☐

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 2015, please tick the box and complete the Settlement/ Trust /Foundation form - **SEE NOTE 8 ENCLOSED.** ☐

H. ANY OTHER INCOME - SEE NOTE 9 ENCLOSED

Source of income *(Please show each source separately)*	**Self £**	**Spouse £**
……	……	……
……	……	……
Amounts of UK tax refunded in respect of United Kingdom income for the fiscal year 2014/2015 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 2015, please tick the box and attach the relevant information. ☐

J. DEDUCTIONS CLAIMED

Loans other than mortgages - SEE NOTE 10 ENCLOSED If the balance outstanding and/or interest has substantially increased/decreased since the last return made, please provide an explanation.			**Interest paid** (ensure no capital repayments included)	
Name(s) and address(es) of person(s) to whom interest is payable	**Specific purpose of loan**	**Balance outstanding at 31.12.2015**	**Self £**	**Spouse £**
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
			Payment made £	
Deeds of Covenant - SEE NOTE 11 ENCLOSED			.....	.....
Maintenance - SEE NOTE 12 ENCLOSED			.....	.....

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

During 2015 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 2015 below: ☐

Name(s)	**Address(es)**	**Amount(s) paid in 2015**
.....	.....	.....
.....	.....	.....

CLAIM FOR ALLOWANCES RELATING TO THE CALENDAR YEAR 2015

L. DETAILS OF CHILDREN

in respect of whom a Guernsey Family Allowance was received by you or your spouse in 2015 or who received full-time higher education in 2015. *If the child is aged over 19 and in full time higher education, details of their worldwide income **must** be provided. If **any** child's income exceeds £9,675, details of their income **must also** be provided.

Surname	**Forename(s)**	**Date of birth**			**Income of child in 2015 (*see above)**	**Name and address of university, college or school which child attended in 2015**
		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 cohabited during 2015 and relinquished/received allowances to/from your partner, **you must tick this box.** ☐

(3) If you are a married person who maintained or employed a person in 2015 for the purposes of having charge and care of a child because your spouse was totally incapacitated, **you must tick this box.** ☐

N. 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 2015**
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

O. DEPENDENT RELATIVES / INFIRM PERSONS / HOUSEKEEPER

(delete as appropriate) - **SEE NOTE 13 ENCLOSED**

If you wish to make a claim for these allowances, please enter details below (existing claimants only)

.....

BEFORE SUBMITTING THIS FORM, PLEASE ENSURE IT IS SIGNED ON PAGE 3 AND THE SUMMARY SHEET ON PAGE 2 HAS BEEN COMPLETED WITH THE RELEVANT INFORMATION

NOTES ON THE COMPLETION OF THE 2015 PERSONAL RETURN

Your reference number is important to ensure that your completed return is assessed as efficiently as possible. Your unique number can be found on the Coding Notice issued in October/November or the last notice of assessment received.

NOTE 1: **Residence details** This information is required to determine your residential status for income tax purposes to ensure you are taxed correctly.

NOTE 2: **Declaration of worldwide income** If you are resident in Guernsey, all income, from any country, whether or not tax has been deducted, should be declared. If overseas tax has been deducted, evidence of this should be submitted with the return. However, if you have paid UK tax but your income was less than the UK tax allowance, no double taxation relief will be given as you will be entitled to claim a refund from HM Revenue & Customs. If you are liable to UK tax but have not claimed the personal allowances to which you are entitled, the double taxation relief may be restricted accordingly.

NOTE 3: **Employment** In "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). Do not submit payslips with your return.

NOTE 4: **Self-employment** If your turnover is less than £15,000 and it is not your first year of trading, you may fulfil your obligations by submitting 3 line accounts (available at www.gov.gg/form3LA), 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 (or you may use form TPLA – see below).

If your turnover is greater than £15,000, or if it is your first year of trading, you may fulfil your obligations by submitting a Trading, Profit and Loss account (TPLA) which is available for downloading and completion from our website (www.gov.gg/TPLA). Notes on the completion of the form are also included on the website.

NOTE 5: **Pensions received** If overseas tax has been deducted, evidence should be submitted with your return. Please show the frequency paid (e.g. weekly, monthly, quarterly, four weekly, etc) and the amount being received. If you are aware that you will commence to receive a pension at some point this year, please provide to the Income Tax Office details of the expected date of commencement and the weekly/monthly rate to be received, if/when known.

NOTE 6: **Ownership of Property: mortgage interest paid and income received** Please declare all properties owned (including dwelling houses, glasshouses, land and buildings), whether in Guernsey or elsewhere.

Section 1 – Principal private residence (PPR)

Only one property may be designated as your PPR.

Interest paid on money borrowed for the acquisition, construction, re-construction or repair of a property is allowable on a PPR. Relief is limited to interest paid on a £400,000 mortgage and restricted to the level of the interest cap (£15,000 for individuals for 2015). See our website FAQs at www.gov.gg/taxationfaq for more information regarding the interest cap.

If your mortgage for your PPR is over £400,000 you will need to make the following calculation:

$$\frac{\text{Interest paid x 400,000}}{\text{Average of outstanding balances on mortgage at beginning and end of the year}}$$

For example: Interest paid during calendar year 2015 = £46,000

Outstanding balance on 1 January 2015	£ 612,000
Outstanding balance on 31 December 2015	£ 600,000
	£1,212,000 ÷ 2 = £606,000 = average

So the calculation would be as follows:

$$\frac{\text{£46,000 x 400,000}}{\text{£606,000}} = \text{£30,363 interest (restricted to interest cap of £15,000 or £30,000 for a married couple where each party is a borrower)}$$

If the mortgage or loan is joint, state the total balance outstanding at the year end. However, please ensure that you only claim for your share of the interest paid and note the percentage claimed in the "Your share %" box, e.g. if the total joint interest paid during the year was £12,000 and your share is a half share, you should show £6,000 in the "Interest paid" column and "50%" in the "Your share %" box.

If you moved during the year, resulting in two PPRs, please provide details on a separate sheet (ticking the box at the bottom of the summary sheet when doing so).

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.

Section 4 – Income received from 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 Sections 2 and 4, please attach a schedule detailing the nature of the expenditure incurred and the amounts involved for each property separately.

Evidence of expenditure claimed 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 claimed may be requested.

Interest paid on money borrowed in respect of let property is available up to the amount of the assessable rent.

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

NOTES ON THE COMPLETION OF THE 2015 PERSONAL RETURN
(continued)

NOTE 7: **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/forms). Any distributions received should also be declared on this additional form and a Final Tax Certificate should be forwarded to this office once received by you.

NOTE 8: **Settlements including Trusts and Foundations** If you and/or your spouse are a settlor of a trust or the founder of a foundation which has been in existence at any time during 2015 you are required to notify the Director. This obligation may be fulfilled by completing the Settlement/Trust/Foundation Form, which is available on our website (www.gov.gg/forms). Any income received from these settlements should also be included on this additional form.

NOTE 9: **Any Other Income** Please include here income from any source not declared in any other section of the return, including but not limited to, dividends (other than those declared on the Company Interest Form), interest, bonds, loans, Government Securities, friendly societies, annuities, paying guests or boarders (please specify whether full board, bed and breakfast or room only accommodation), or from any investment, royalty or copyright. United Kingdom dividends are taxed net of UK tax.

NOTE 10: **Deductions claimed** 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 (see www.gov.gg/taxlegislation).

Please ensure the columns relating to "Purpose" and "Balance outstanding" are completed. The purpose of the loan should be explained (e.g. purchase of company shares). If the balance outstanding has increased substantially during the year, please advise the purpose for which the additional funds have been utilised. If the balance outstanding has decreased substantially, please advise the source of the funds used to reduce the capital. If the interest paid has increased substantially with no corresponding increase in the amount borrowed, please advise the reason for the increase in interest.

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

NOTE 11: **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 12: **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, or a variation of such Order.

NOTE 13: **Dependent Relative Allowance** With effect from 1 January 2009 no claims made on the grounds of old age or infirmity will be considered, unless a claim was made in 2008 or earlier. Please provide the following details relating to the dependant:

- full name and present address,
- year born,
- the dependant's relationship to you and grounds of the claim (if it is made because of infirmity, state the nature of the infirmity),
- the dependant's income for the calendar year 2015 and the amount contributed annually by you, your spouse and/or other relatives (please specify).

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.

Infirm Person's Allowance / Housekeeper Allowance With effect from 1 January 2009 no claims for these allowances will be considered, unless a claim was made in 2008 or earlier. Please enter, in the space provided, details of the amount paid and to whom the payments were made.

FURTHER INFORMATION

If you require further information about how to complete your tax return, please visit www.gov.gg/taxationfaq for various FAQs and www.gov.gg/taxforindividuals for the Explanatory Guide "How to complete your personal 2015 paper tax return".

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. You can remain anonymous if you contact us via the Tax Evasion Hotline or the online Tax Evasion Form; 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
Email us at:	hotline@tax.gov.gg
Complete the online Tax Evasion Form at:	www.gov.gg/ciucontact
Write to us at:	States of Guernsey Income Tax, PO Box 37, 2 Cornet Street, St Peter Port, GY1 3AZ