

**RETURNING TO GUERNSEY**  
(PLEASE COMPLETE IN BLOCK CAPITALS)

The personal allowance will be shared equally between husband and wife, unless some other proportion is required. If so, please complete a DIVISION OF ALLOWANCES FORM (no. 340a).

All income not taxed at source may be included in the relevant Coding Notice, based on the information provided in section 14.

For income tax purposes, "Guernsey" includes Alderney and Herm.

1. Title (Mr/Mrs/Miss/Ms):	Forename(s):	Surname:																								
2. Full name of spouse (if applicable):																										
3. Date of Birth	Self: <table border="1" style="display: inline-table; text-align: center; width: 100px;"><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	Spouse: <table border="1" style="display: inline-table; text-align: center; width: 100px;"><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																					
D	D	M	M	Y	Y																					
4. Is your spouse in Guernsey with you? Yes <input type="checkbox"/> No <input type="checkbox"/>																										
5. Date of Marriage, if applicable:	<table border="1" style="display: inline-table; text-align: center; width: 150px;"><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																					
6. Guernsey address:																										
Post Code: <table border="1" style="display: inline-table; text-align: center; width: 100px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																										
7. Home Telephone Number:		Work Telephone Number:																								
8. What date did you leave Guernsey?		What date did you return to Guernsey?																								
Self: <table border="1" style="display: inline-table; text-align: center; width: 100px;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table> Spouse: <table border="1" style="display: inline-table; text-align: center; width: 100px;"><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	Self: <table border="1" style="display: inline-table; text-align: center; width: 100px;"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table> Spouse: <table border="1" style="display: inline-table; text-align: center; width: 100px;"><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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9. How long do you intend to stay in Guernsey?																										
(a) Less than 6 months <input type="checkbox"/> (b) More than 6 months <input type="checkbox"/> (c) Permanently <input type="checkbox"/>																										
If you have ticked (a) or (b):																										
i) What is the purpose of your visit to Guernsey? Employment <input type="checkbox"/> Other <input type="checkbox"/>																										
ii) Please ensure you complete Form 348 ("Leaving Guernsey") when departing from Guernsey.																										
10. Please list periods of employment whilst away, together with the names and addresses of your employers. You may be required to provide details of earnings and tax paid whilst outside of Guernsey.																										
	Period(s) of Employment	Name(s) and Address(es) of Employer(s)																								
(a) Self																										
(b) Spouse																										

11.	If you own property in Guernsey, was it let during your absence:	Yes <input type="checkbox"/>	No <input type="checkbox"/>												
12.	Name / Address of your present employer:														
	Self: .....	Spouse: .....													
	.....	.....													
	Date commenced: <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; text-align: center;">D</td><td style="width: 20px; text-align: center;">D</td><td style="width: 20px; text-align: center;">M</td><td style="width: 20px; text-align: center;">M</td><td style="width: 20px; text-align: center;">Y</td><td style="width: 20px; text-align: center;">Y</td></tr></table>	D	D	M	M	Y	Y	Date commenced: <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; text-align: center;">D</td><td style="width: 20px; text-align: center;">D</td><td style="width: 20px; text-align: center;">M</td><td style="width: 20px; text-align: center;">M</td><td style="width: 20px; text-align: center;">Y</td><td style="width: 20px; text-align: center;">Y</td></tr></table>		D	D	M	M	Y	Y
D	D	M	M	Y	Y										
D	D	M	M	Y	Y										
13.	Please list previous periods of employment in Guernsey, together with the names and addresses of employers:														
	Period(s) of Employment	Name(s) and Address(es) of Employer(s)													
(a) Self															
(b) Spouse															
14.	Estimates of income from any of the following sources, from date of arrival in Guernsey to 31 December of that year. Please indicate if overseas tax is deducted at source.	Tax Deducted (please tick)	Self £	Spouse £											
	(a) Employment														
	(b) Business														
	(c) Pensions														
	(d) Bank/Building Society Interest														
	(e) Gross Rental Income														
	(f) Other (e.g. investment income)														
	(g) Income from trusts/settlements														
	(h) Distributions from companies														

## CLAIM FOR ALLOWANCES

15.	<b>Details of Children</b> in respect of whom a Guernsey Family Allowance is/will be receivable by you or your spouse this year, or who is still in full-time education. *If the child is aged over 19 and in full time higher education, details of their income <u>must</u> be provided. If any child's income is over the personal allowance for the year, their income <u>must</u> be provided.					
		Date of Birth			Estimated Income of Children (*see above)	Name and address of university, college or school which the child is attending
	Surname	Full Names	Day	Month		
If you are a <b>lone parent</b> (not cohabiting) and wish to claim a charge of child allowance, you must tick this box						<input type="checkbox"/>

<b>16. Deductions claimed</b>			
<b>(a) Mortgages and loans:</b> State the names and addresses of persons to whom interest is payable and the amount payable to each person. Interest paid to a bank must not include commission or any other charges added by the bank. Generally relief will only be available for interest paid on:			
<ul style="list-style-type: none"> <li>• mortgages relating to a <u>principal private residence</u> but only on the first £400,000 of the mortgage;</li> <li>• loans relating to property which is let;</li> <li>• loans that are taken out for certain business purposes.</li> </ul>			
For full details of what interest is allowable, see the Income Tax (Tax Relief on Interest Payments) (Guernsey) Ordinance, 2007.			
	Name and Address of Lender	Interest paid from date of arrival to 31 December	
		Self	Spouse
Mortgages			
Business loans			
<b>(b) Maintenance and personal pensions</b>		Amount paid from date of arrival to 31 December	
		Self	Spouse
Maintenance	If you are paying maintenance under a Court Order which commenced prior to 1st March 2003, please provide the amount paid:		
Personal pensions	Guernsey approved contracts only:		
17.	Guernsey Social Security Number	Self: <input type="text"/>	Spouse: <input type="text"/>
18.	Last UK / Overseas Address: .....		
	.....		
	.....		
	Post Code	<input type="text"/>	

**Note:** You will be required to complete a tax return in the year following the year of your arrival. Notice to complete tax returns is published in "La Gazette Officielle" in January each year. Returns are available to complete online at <https://eforms.gov.gg/> or alternatively can be downloaded from [www.gov.gg/forms](http://www.gov.gg/forms). Returns should be submitted by 30 November following the end of the calendar year to which the return relates (i.e. the calendar year 2015 return should be submitted by 30 November 2016 to avoid a late filing penalty).

If you leave Guernsey, please notify the Income Tax Office by completing and returning a "Leaving Guernsey" form (ref. 348), which can be found at [www.gov.gg/forms](http://www.gov.gg/forms).

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Data Protection statement:** The information provided in this form will be processed in accordance with the Data Protection legislation, 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](http://www.gov.gg/tax).

**FOR OFFICE USE ONLY:**

Non-Resident <input type="checkbox"/>	Resident Only <input type="checkbox"/>	Solely or Principally Resident <input type="checkbox"/>
Coding Notice(s) issued:	Self <input type="checkbox"/>	Spouse <input type="checkbox"/>
	Allowance Change <input type="checkbox"/>	
Checked for tax o/s or w/o If tax o/s or w/o, contact CS	Yes <input type="checkbox"/>	No <input type="checkbox"/>

**Form 349** (11/15)

States of Guernsey Income Tax, PO Box 37, St Peter Port, Guernsey, GY1 3AZ

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