

Election for Independent Taxation



Important

Either spouse can elect for Independent Taxation. The deadline for the year of assessment 2025 election is 30 September 2024.

- This is a permanent choice and can't be reversed.
- Only complete one form for each couple.

If either of you have total annual income below £20,000, please check your calculations in our tax calculator (www.gov.je/TaxCalculator) as you may pay more tax under Independent Taxation that you did as a married couple. **You may wish to wait to move until a compensatory allowance is in place subject to the legislation being approved.**

Your details

First name

Surname

Tax Identification Number (TIN)

Your spouse's or civil partner's details

First name

Surname

Child allowance

Only complete if you claim tax allowances for children.

Tick one box to confirm how you want the allowance shared.

Shared between us equally	<input type="checkbox"/>
Share the allowance per the existing written agreement on our tax record	<input type="checkbox"/>
Shared between us using a different percentage split (see over)	<input type="checkbox"/>
Shared between us following a set of instructions (see over)	<input type="checkbox"/>
Shared with another parent outside of our marriage or civil partnership following a set of instructions (see over)	<input type="checkbox"/>

Percentage split for child allowance

Spouse or Civil Partner name

Percentage (%)

Spouse or Civil Partner name

Percentage (%)

Child allowance sharing instructions

Use this box to give your instructions on how would like the allowances shared. Include the name of each person claiming, the child's name, the child's social security number and how the child allowance is shared.

Signature

- I've made this decision knowing it may change how much tax we are charged.
- I understand this election is a legally binding decision and once made cannot be reversed.

I understand that the Government of Jersey will not be able to compensate or support us financially should we be charged more tax because of my decision, until the compensatory allowance is in place subject to legislation being approved.

I elect to move to Independent Taxation from the year of assessment 2025.

Print your name

Signature

Date