

Taxes Office

Notification of civil partnership



Information

Article 122A of the Income Tax (Jersey) Law, 1961 states that upon formation of a civil partnership, the older partner will be regarded as 'civil partner A' and the younger will be 'civil partner B'.

However, no later than 2 years after the date of formation of the civil partnership, the civil partners can make a joint written election for the younger civil partner to be regarded as civil partner A and the older to be regarded as civil partner B. If you wish to make this election now, please complete the reverse of this form. **This election is permanent and will have effect as if it were made on the formation of the civil partnership.** Further information can be found at www.gov.je/taxesmoney

Section 1. Civil partnership details

Date of registration _____ Country of registration _____

Civil partner A *(please refer to the information section above before completing this section)*

Title _____	Full name _____	
Address _____		
Tax reference _____	Date of birth _____	Contact number _____
Signed _____		Date _____

Civil partner B

Title _____	Full name _____	
Address _____		
Tax reference _____	Date of birth _____	Contact number _____
Signed _____		Date _____

Authority *(to be completed by civil partner A)*

If you are in agreement that civil partner B may discuss your joint income tax affairs, please sign here:	
Civil partner A signature: _____	Date _____

Please enclose a copy of the certificate of civil partnership with this form

Helpdesk tel: 01534 440300 – Office hours: 9am to 5pm – www.gov.je/taxesmoney

Section 2. Election

Refer to the information section above before completing this section. If you have any questions, please contact the Taxes Office.

We hereby elect the individuals shown below as civil partner A and civil partner B for income tax purposes.

We understand that this election shall have effect as if it were made on the date of the formation of the civil partnership and that previous assessments could be amended as a result.

Furthermore we understand that this election is permanent.

Civil partner A (name) _____

Signature _____ Date _____

Civil partner B (name) _____

Signature _____ Date _____

Section 3. Other information

Please enter any other information that you think is relevant
