

# Election for Independent Taxation



## Important

**This is a joint election. The form must be completed and the declaration made with both of you present. The deadline for the election is 29 July 2022.**

- This is a permanent choice and can't be reversed.
- Only complete one form for each couple.
- Both spouses or civil partners need to agree and sign it.

**If either of you have income below £16,550**, please check your calculations in our tax calculator ([www.gov.je/TaxCalculator](http://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.**

### Spouse A or Civil Partner A

First name

Surname

Tax Identification Number (TIN)

### Spouse B or Civil Partner B

First name

Surname

Tax Identification Number (TIN)

### 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 <b>percentage split</b> (see over)	<input type="checkbox"/>
Shared between us following a <b>set of instructions</b> (see over)	<input type="checkbox"/>
Shared with another parent outside of our marriage or civil partnership following a <b>set of instructions</b> (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.

**Signatures (both required)**

- We confirm this is a joint decision made with my spouse or civil partner.
- We made this decision knowing it may change how much tax we are charged.
- We both understand this election is a legally binding decision and once made cannot be reversed.

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

We elect to move to Independent Taxation from the year of assessment 2023.

Spouse A or Civil Partner A

Date

Spouse B or Civil Partner B

Date