

# NON-RESIDENT INCOME TAX RETURN

Revenue Jersey is registered as 'Controller' under the Data Protection (Jersey) Law 2018 as we collect and process personal information about you. For more information about how we use your data please go to our privacy statement on gov.je or request a written copy by phoning +44 (0) 1534 440300.



If your address is wrong, update it here:

Postcode

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**This is a legal declaration, complete it carefully and accurately.**

- We must receive your completed return by 31<sup>st</sup> May in the year following the year of assessment.
- If your return is late you will be charged a £300 penalty. If your return is more than three (3) months late you will also receive monthly penalties of up to a maximum of £450.
- Notes are on the back page of the return.
- Please return your completed form to: Revenue Jersey, P.O. Box 56, St Helier, Jersey, JE4 8PF.

Name					Tax Reference				
Social Security No.									
TIN					-				

## Section 1: Personal Information

Your full name:					Your date of birth:	D D   M M   Y Y Y Y			
Your Marital Status:	Single <input type="checkbox"/>	Married <input type="checkbox"/>	Civil Partnership <input type="checkbox"/>	Widowed <input type="checkbox"/>	Separated <input type="checkbox"/>	Divorced <input type="checkbox"/>			
Your spouse/partner's full name:					Your spouse/partner's date of birth:	D D   M M   Y Y Y Y			
Have you visited Jersey during the year? If so, give date(s) of arrival and departure. (Use a separate sheet for further details)	No <input type="checkbox"/>	Yes <input type="checkbox"/>	Arrival date	D D   M M   Y Y Y Y		Departure date	D D   M M   Y Y Y Y		
Was any accommodation available for your use in Jersey during any part of the period covered by this return?	No <input type="checkbox"/>	Yes <input type="checkbox"/>	The Accommodation Address						
Did you stay in accommodation?	No <input type="checkbox"/>	Yes <input type="checkbox"/>							

## Income Liabile to Jersey Tax

### Section 2.1(a): Employment or office exercised in Jersey - See Note 2.1(a)

Employer's name	Nature of Job	Spouse/Civil Partner's Income											
		£	£	£	£	£	£	£	£	£	£	£	£
		£	£	£	£	£	£	£	£	£	£	£	£
		£	£	£	£	£	£	£	£	£	£	£	£

### Section 2.1(b): Benefits - See Note 2.1(b)

Enter the details and value of any **benefits in kind** provided to you by your employer e.g. free/subsidised accommodation or the provision of a motor vehicle. If your employer paid any of your private bills or provided you with goods or securities at below market value, give details.

Employer's name	Nature of Benefit	Spouse/Civil Partner's Benefits											
		£	£	£	£	£	£	£	£	£	£	£	£
		£	£	£	£	£	£	£	£	£	£	£	£
		£	£	£	£	£	£	£	£	£	£	£	£

### 2.2: Self employment - See Note 2.2

Income from trades, professions and vocations carried on in Jersey on your own account or in a partnership. Enclose a copy of the accounts. Include a minus sign (-) if there is a loss.

Business Name and Address (self)	Nature of business (self)	Profit/Loss (self)											
		-	£	£	£	£	£	£	£	£	£	£	£
		Capital allowances (self) £ £ £ £ £ £											
Business Name and Address (spouse/civil partner)	Nature of business (spouse/civil partner)	Profit/Loss (spouse/civil partner)											
		-	£	£	£	£	£	£	£	£	£	£	£
		Capital allowances (spouse/civil partner) £ £ £ £ £ £											

### 2.3: Pensions arising in Jersey - See Note 2.3

Do not include your Jersey old age pension paid by Social Security or any pension that has been specifically exempted by virtue of an international tax agreement.

Name of Payer	Spouse/Partner		Net Income	Tax Deducted	Gross Income
	Self	Partner			
	<input type="checkbox"/>	<input type="checkbox"/>	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £
	(please tick)		£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £
	<input type="checkbox"/>	<input type="checkbox"/>	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £

### 2.4: Other income arising in Jersey

Name of Payer	Spouse/Partner		Net Income	Tax Deducted	Gross Income
	Self	Partner			
	<input type="checkbox"/>	<input type="checkbox"/>	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £
	(please tick)		£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £
	<input type="checkbox"/>	<input type="checkbox"/>	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £



## Notes

### Section 1: Personal information

Please correct any information that is wrong or out of date. Enter your personal details and if applicable your spouse or civil partner's details.

If you visited the island during the year, enter the dates you stayed overnight on the Island. If accommodation is available for your use and you stayed in it confirm the address.

### Section 2: Income liable to Jersey tax

#### 2.1(a) Employment or office exercised in Jersey

Enter details of any gross emoluments earned in Jersey from your own or your spouse/civil partner's employment. Include wages, salary, director's fees, commission, bonuses, shift pay, overtime pay, tips, gratuities and any other type of remuneration.

#### 2.1(b) Benefits in kind

The value of all taxable benefits in kind must be entered. Your employer should advise you of the taxable value of any benefit. Examples of the most common types of benefit in kind are the provision of accommodation or a vehicle. Any perk of your employment could be a benefit in kind.

The first £250 of any taxable benefit is exempted, however, you must declare the total gross value of any benefits received and the exemption will be applied by Revenue Jersey.

#### 2.2 Self employment

Enter the profit or loss for tax purposes (income generated by trading activities in Jersey, less allowable expenses). Include a copy of the accounts.

#### 2.3 Pensions arising in Jersey

Enter full details of any pensions arising in Jersey that have not been exempted by the Income Tax (Jersey) Law or Revenue Jersey by virtue of an international tax agreement. If Jersey tax has been deducted, include evidence with your return.

#### 2.4 Other income arising in Jersey

Enter the full details of any income arising in Jersey to you or your spouse/civil partner which you have not entered in any of the above sections.

#### 2.5 Rents and other receipts from property in Jersey

Enter the address of the property. Enter the gross income receivable from rents etc. for the year of assessment. Show any premium or similar receipt separately.

Expenses - you can claim your management expenses (but you must include the details of the managing agent), insurance, repairs and renewals on the let property. You can not claim pre-letting expenses or capital expenditure. Relief is available on the interest paid on a loan(s) to purchase or extend a let property. Include evidence of the interest charged and paid in the year ( e.g. R62 certificate from a Jersey bank).

#### Tax relief for non-residents

Relief is available to non-residents who are taxed in Jersey on their Jersey income. If you're claiming this, tick the box below. Complete the non-residents tax relief claim form which you can download from our website [gov.je/mytaxreturn](http://gov.je/mytaxreturn) and then include it with your return. If you don't have internet access you can telephone +44 (1534) 440300 to request it.

**I'm making a claim for non-resident tax relief**

## Section 3: Declaration

To the best of my knowledge and belief, the particulars given on this Income Tax Return are true, complete and correct.

Signature (Please write within the box)

Print your name here (Please write within the box)

Date:

DD MM YYYY