

Pension income application for relief from Jersey income tax (Form PR1)

Notes

The purpose of this form is to enable individuals who are resident in a country with which Jersey has a relevant agreement to apply to receive their Jersey pensions gross i.e. without the deduction of Jersey income tax. A relevant agreement is one which provides for the relief from Jersey income tax on pension income arising in Jersey.

If you do not send the completed form to the Revenue Jersey, or should your pension be one which is not covered by an agreement, no changes can be made and you will continue to be liable to Jersey income tax.

Taxation Agreements

Jersey has entered into Double Tax and Tax Information Exchange Agreements with a number of countries. The double tax agreement with the United Kingdom specifically provides for relief from Jersey income tax on pensions arising in the Island and which are paid to a resident of the United Kingdom. The agreements can be viewed on the [Revenue Jersey website](#).

Any future agreement that comes into force (which may or may not include pension arrangements) will be posted on the website.

Submitting the form

You are required to send this form to the tax authorities in your country of residence in order that section 2 is completed.

The tax authorities in your country of residence will either send the form direct to Revenue Jersey or return it to you for onward submission.

- If your claim is accepted, Revenue Jersey will contact your pension provider to tell them to pay your pension without deduction of Jersey Income Tax.
- If you have already had Jersey income tax deducted in the calendar year of submission of this form and wish to claim a repayment, please ensure that you enclose the Jersey tax deduction certificates for the relevant period.

Further Information

If you need further information:

- Write to the Revenue Jersey, P.O. Box 56, St.Helier, Jersey JE4 8PF
- Telephone +44 (0) 1534 440300
- E-mail jerseytax@gov.je