

# 2020 PERSONAL INCOME TAX RETURN FORM

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

--	--	--	--	--	--	--	--	--	--

## Starting your tax return

- Before you start to fill it in, check the return to make sure there is a section for all your income and claims.
- For help filling in your tax return go to [www.gov.je/mytaxreturn](http://www.gov.je/mytaxreturn) for videos, notes and extra pages.
- Declare all income gross (income before tax or any other deductions), unless the form asks for net amounts.
- Use blue or black ink and write clearly in the boxes.
- Enter your figures in whole pounds, ignore the pence.

For example, you would write £25,654.70 as

£	2	5	6	5	4
---	---	---	---	---	---

## Deadlines

We must receive your return by these dates:

- If you're filing on paper – by 31 May 2021  
(Please return your completed form to: Revenue Jersey, P.O. Box 56, St Helier, Jersey, JE4 8PF)
- If you're filing online – by 31 July 2021

## Penalties

If your return is late you'll be charged a £300 penalty. If your return is more than 3 months late you'll also get monthly penalties of £50 up to a maximum of £450.

Name

Tax Reference

Social Security No.

A	A	N	N	N	N	N	N	A
---	---	---	---	---	---	---	---	---

TIN

N	N	N	-	N	N	N	-	N	N	N	N
---	---	---	---	---	---	---	---	---	---	---	---

## Section 1: Residency (You must complete this section)

Were you a resident in Jersey for the full year? Yes  No

If you ticked 'No', confirm any arrival or departure dates

Arrival date(s)

D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y

Departure date(s)

D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y

Or tick this box if you were a non-resident for the full year

## Section 2: Claim for married/civil partnership exemption threshold

You're entitled to claim this exemption if you were married and lived with your spouse or civil partner in the year of assessment or you were wholly maintaining your spouse or civil partner. **You must make a full and correct declaration of your spouse/civil partner's income as well as your own.** Generally, you can't claim the exemption if you were separated for the whole year of assessment.

Tick this box if you are claiming this exemption  Your Spouse/Civil Partner's name

### Only complete this if you got married or entered into a civil partnership during the year of assessment

Date of marriage/civil partnership

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Your Spouse/Civil Partner's Social Security number

A	A	N	N	N	N	N	N	A
---	---	---	---	---	---	---	---	---

### Only complete this if you separated from your spouse or civil partner during the year of assessment

Date of separation

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

## Section 3: Employment Write your figures in whole pounds, don't include pence.

### 3.1 Employment income

Employer's name	Your income	Spouse/Civil partner's income
	£ £ £ £ £ £ £	£ £ £ £ £ £ £
	£ £ £ £ £ £ £	£ £ £ £ £ £ £
	£ £ £ £ £ £ £	£ £ £ £ £ £ £
	£ £ £ £ £ £ £	£ £ £ £ £ £ £
Any cash tips received	£ £ £ £ £ £ £	£ £ £ £ £ £ £
Any income from casual / weekend work	£ £ £ £ £ £ £	£ £ £ £ £ £ £

### 3.2 Benefits in kind

These are anything you, or a member of your household, receive free or below the normal cost from your employer (for example free accommodation or discounted shares). Your employer will provide you with the taxable value of any benefits in kind you receive.

Employer's name	Nature of benefit	Value of your benefit	Value of your Spouse/ Civil partner's benefit
		£ £ £ £ £ £ £	£ £ £ £ £ £ £
		£ £ £ £ £ £ £	£ £ £ £ £ £ £

### 3.3 Employment expenses

You can claim an expense for things that are used only for work purposes (e.g. protective clothing, a uniform, professional subscriptions or tools required for your job) and that you've paid for yourself. See the notes for more information.

Description of expense	Amount of your expense	Amount of your Spouse/ Civil partner's expense
	£ £ £ £ £ £ £	£ £ £ £ £ £ £
	£ £ £ £ £ £ £	£ £ £ £ £ £ £

### 3.4 Contributions into approved Jersey employer pension schemes These are contributions you have made into a workplace pension scheme. If you have made a contribution into your own private pension scheme enter it in section 16.

Name of employer	Your contribution	Your Spouse/Civil partner's contribution
	£ £ £ £ £ £ £	£ £ £ £ £ £ £
	£ £ £ £ £ £ £	£ £ £ £ £ £ £

## Section 4: Pension income and taxable Social Security benefits Write your figures in whole pounds, don't include pence.

### 4.1 Jersey pension income

	Your income		Spouse/Civil partner's income	
Jersey Social Security Old Age Pension/ Survivors' Pension	£ £ £ £ £		£ £ £ £ £	
Name of Jersey pension scheme	Your income	Jersey tax deducted at source (if any)	Spouse/Civil partner's income	Jersey tax deducted at source (if any)
	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £
	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £
	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £

### 4.2 Non-Jersey pension income

	Your income		Spouse/Civil partner's income	
UK or overseas state Pension	£ £ £ £ £		£ £ £ £ £	
Name of pension scheme	Your income	Foreign tax deducted at source (if any)	Spouse/Civil partner's income	Foreign tax deducted at source (if any)
	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £
	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £
	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £	£ £ £ £ £ £

### 4.3 Taxable Social Security benefits

If you're in receipt of home carer's allowance or the taxable part of insolvency benefit, declare it here.

Name of benefit	Your income	Spouse/Civil partner's income
	£ £ £ £ £	£ £ £ £ £
	£ £ £ £ £	£ £ £ £ £

## Section 5: Self-employment Write your figures in whole pounds, don't include pence.

Notes to help you complete this section can be found at [gov.uk/mytaxreturn](https://gov.uk/mytaxreturn).

You'll need to complete additional self-employment pages if you have more than one business. **These can be downloaded from [gov.uk/mytaxreturn](https://gov.uk/mytaxreturn).**

### Business details

Tick if:  Your income  Spouse/Civil partner's income  Or joint income

Trading name

Description of business

1st line and postcode of business address (unless you work from home)

If your business started after 31st December 2019, enter the start date

If your business ceased on or before 31st December 2020, enter the final date of trading

Date your books or accounts are made up to

### Business income

1. Your turnover—the takings, fees, sales, receipts or any other income earned by the business

### Allowable business expenses

(wholly and exclusively for the purposes of the trade)

#### Cost of materials and goods sold calculation

2. Opening stock

3. Purchases in year

4. Closing stock

5. Cost of goods sold (box 2 + 3 minus box 4)

#### Business motor expenses (after any private usage proportion)

6. Fuel

7. Maintenance

8. Vehicle insurance

#### Other expenses

9. Business travel expenses

10. Wages, salaries and other staff or subcontractor remuneration

11. Employees social security contributions

12. Accountancy, legal and other professional fees

13. Lease payments

14. Business and other financial bank charges

15. Telephone, stationery, postage, cleaning and other office costs

16. Rent, rates, light, heat, power and business insurance costs

17. Repairs and maintenance of property and equipment

18. Loan interest for purchase of plant and machinery for use in the business

19. Other allowable business expenses

#### Allowable class 2 self-employed own social security contributions

20. Amount up to SEL (52% of the amount paid for the first 9 months of 2020, 62% of the amount paid for the last 3 months of 2020.) The total claim can't exceed £3,557 in 2020.

21. Additional contributions (if any) paid between the standard earnings limit and the upper earnings limit (can't exceed £4,873 in 2020).

22. Total allowable self-employed contributions (box 20 + box 21)

23. Total allowable expenses (total of boxes 5 to 19 + box 22)

#### Net profit or loss

24. Box 1 minus box 23 (include a minus sign (-) if you need to show a loss)

### Calculating your taxable profits

25. Market value of goods and/or services for your own use

26. Adjusted net profit or loss (Increase the amount of your profits or reduce the amount of your loss in box 24 by the amount in box 25.)

## Section 5: Self-employment continued

If there was a loss in box 26, enter '0' in box 30.

<b>Capital allowances claim</b>		
27.	Total amount of tax deductible capital allowances. (The amount you claim here can't exceed the profits in box 26.)	£ £ £ £ £ £ £
<b>Adjusted profits after capital allowances</b>		
28.	(Deduct the amount in box 27 from the amount in box 26.)	£ £ £ £ £ £ £
<b>Loss brought forward from earlier years and set off against this year's profits</b>		
29.	– up to the amount in box 28	£ £ £ £ £ £ £

### Taxable profits

30.	Deduct the amount in box 29 from the amount in box 28. If you have a loss enter '0'.	£ £ £ £ £ £ £
-----	--	---------------

## Section 6: Partnership income

Write your figures in whole pounds, don't include pence.

If you receive income from a general partnership, limited partnership, incorporated limited partnership, separate limited partnership, limited liability or foreign limited liability partnership declare your share of the income here.

Partnership name	Partnership tax reference	Your share of partnership income	Your Spouse/Civil partner's share of partnership income
		£ £ £ £ £ £ £	£ £ £ £ £ £ £
		£ £ £ £ £ £ £	£ £ £ £ £ £ £

Claim for expenses that you have personally incurred and have not been claimed in the partnership accounts. You can only claim expenses that are wholly and exclusively for the purposes of earning the partnership income.

Individual partnership expense description	Your expense amount	Your Spouse/Civil partner's expense amount
	£ £ £ £ £ £ £	£ £ £ £ £ £ £
	£ £ £ £ £ £ £	£ £ £ £ £ £ £
	£ £ £ £ £ £ £	£ £ £ £ £ £ £

## Section 7: Intermediary Service Vehicle (ISV) income

Write your figures in whole pounds, don't include pence.

Declare any attributable earnings from ISVs. These rules apply where you have put a company between yourself and the person or organisation that employs you, so that the company receives payment for the services provided rather than you.

Company name	Company tax reference	Your attributable earnings	Your Spouse/Civil partner's attributable earnings
		£ £ £ £ £ £ £	£ £ £ £ £ £ £
		£ £ £ £ £ £ £	£ £ £ £ £ £ £

## Section 8: Relief for interest on machinery and plant

Write your figures in whole pounds, don't include pence.

If you pay interest on a loan which has been incurred for the buying of machinery or plant for use wholly and exclusively in your profession, office or employment, you may claim it here. If you're claiming this relief in respect of a trade then make the claim in box 18 of section 5, don't duplicate it here.

Name of lender	Tick if Spouse/Civil partner's claim	Gross interest charged and paid	Tax deducted at source (if any)
	<input type="checkbox"/>	£ £ £ £ £ £ £	£ £ £ £ £ £ £
	<input type="checkbox"/>	£ £ £ £ £ £ £	£ £ £ £ £ £ £

## Section 9: Relief for interest on acquisition of trade, partnership share or trading company

Write your figures in whole pounds, don't include pence.

You can claim relief if you pay interest on a loan which has been incurred for acquiring:

- a trade.
- a share in a partnership which carries on a trade or profession.
- a controlling interest (51% or more of issued share capital) in a trading company.
- a non-controlling interest, of 10% or more, in a trading company in which you are actively engaged in that trade or you use the expertise of that company wholly and exclusively for the purposes of generating profits of your own trade.

You must only claim relief for the part of the loan that relates to the above.

### Loan purpose: Acquisition of trade

Name of lender		Tick if Spouse/Civil partner's claim	
<input type="text"/>		<input type="checkbox"/>	
Balance of capital on loan(s) at 1st January or date of commencement	Balance of capital on loan(s) at 31st December	Gross interest charged and paid	Tax deducted at source (if any)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### Loan purpose: Acquisition of a share in a partnership which carries on a trade or profession

Name of lender		Tick if Spouse/Civil partner's claim	
<input type="text"/>		<input type="checkbox"/>	
Balance of capital on loan(s) at 1st January or date of commencement	Balance of capital on loan(s) at 31st December	Gross interest charged and paid	Tax deducted at source (if any)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### Loan purpose: Acquisition of a controlling interest in a trading company

Name of lender		Tick if Spouse/Civil partner's claim	
<input type="text"/>		<input type="checkbox"/>	
Balance of capital on loan(s) at 1st January or date of commencement	Balance of capital on loan(s) at 31st December	Percentage holding of issued share capital (trading company only)	Gross interest charged and paid
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		Tax deducted at source (if any)	
		<input type="text"/>	

## Section 10: Distributions from Jersey companies

Write your figures in whole pounds, don't include pence.

When you receive a distribution you should be provided with the information to correctly complete this section. Dividends paid by companies based in the UK, Guernsey or elsewhere must be declared in section 14 (Investment income).

The dividend voucher will show:

- the gross amount of the distribution.
- the tax deducted from the distribution (if any).
- the net amount of the distribution.

The information that analyses the distribution will show the total amount of the distribution you received broken down into one or more of the following categories:

- taxable under schedule D9.
- taxable under schedule D3.
- exempt under article 78.

Enter all the required information from your voucher or analysis below.

Company name	Company tax reference	Type of distribution
<input type="text"/>	<input type="text"/>	<input type="text" value="D3/D9"/>
Gross amount of distribution	Tax deducted from distribution (if any)	Credit for tax not paid by deduction (if any)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Tick if Spouse/Civil partner's income	<input type="checkbox"/> Tick if 'simple' basis of taxation applies	

Company name	Company tax reference	Type of distribution
<input type="text"/>	<input type="text"/>	<input type="text" value="D3/D9"/>
Gross amount of distribution	Tax deducted from distribution (if any)	Credit for tax not paid by deduction (if any)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Tick if Spouse/Civil partner's income	<input type="checkbox"/> Tick if 'simple' basis of taxation applies	



## Section 13: Renting a room in your home

Write your figures in whole pounds, don't include pence.

Declare the total gross income from lodgers, foreign students, holiday makers or other paying guests here.

Are main meals supplied?  Yes  No

Your income: £ £ £ £ £ £

Spouse/Civil partner's income: £ £ £ £ £

## Section 14: Savings, trusts and other investment income

Write your figures in whole pounds, don't include pence.

### 14.1 Jersey income

	Your income	Jersey tax deducted at source (if any)	Spouse/Civil partner's income	Jersey tax deducted at source (if any)
Jersey bank interest	£ £ £ £ £ £ £		£ £ £ £ £ £ £	
Jersey dividends	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £
Jersey loan interest	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £
Jersey trusts, settlements or foundations	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £
Other Jersey investment income	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £
Description of other Jersey investment income				

### 14.2 Non-Jersey income

	Your income	Foreign Tax deducted (if any)	Spouse/Civil partner's income	Foreign Tax deducted (if any)
Non-Jersey bank interest	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £
UK dividends	£ £ £ £ £ £ £		£ £ £ £ £ £ £	
Guernsey dividends	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £
Any other dividends	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £
Overseas trusts, settlements or foundations	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £
Other non-Jersey investment income	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £	£ £ £ £ £ £ £
Description of other non-Jersey investment income				

## Section 15: Other income

Write your figures in whole pounds, don't include pence.

If you have another source of income that you have not been able to enter anywhere else declare it here.

Description of your income	Description of Spouse/Civil partner's income
Your income: £ £ £ £ £ £ £	Jersey tax deducted at source (if any): £ £ £ £ £ £ £
Spouse/Civil partner's income: £ £ £ £ £ £ £	Jersey tax deducted at source (if any): £ £ £ £ £ £ £

## Section 16: Contributions into approved Jersey private pension plans

Write your figures in whole pounds, don't include pence.

If you have a workplace employer scheme enter it in the employment section of the return.

Name of scheme	Your contributions	Spouse/Civil partner's contributions
	£ £ £ £ £	£ £ £ £ £
	£ £ £ £ £	£ £ £ £ £

## Section 17: Giving to Jersey Charities

Write your figures in whole pounds, don't include pence.

	Your donations	Spouse/Civil partner's donations
17.1 Total amounts paid by lump sum donation	£ £ £ £ £ £	£ £ £ £ £ £
17.2 Total amounts paid by deed of covenant	£ £ £ £ £ £	£ £ £ £ £ £

## Section 18: Mortgage interest relief for Jersey property

Write your figures in whole pounds, don't include pence.

Enter your total claim from the certificate(s) your lender has provided, for the amount of interest you are claiming for any mortgage or loan which was for the acquisition or extension of your main residence that you occupied during the year of assessment. If you bought and sold during the year, enter the details from both properties. If you have a joint mortgage which is claimed on more than one tax return, only claim your share of the interest here, but always enter the full amount of capital borrowed.

1st line of property address

Full balance at year end or closing balance of loan(s)

Gross interest charged and paid

Tax deducted at source (if any)

£ £ £ £ £ £ £

£ £ £ £ £ £ £

£ £ £ £ £ £ £

If you bought and sold during the year, enter the details of the second property.

1st line of property address

Full balance at year end or closing balance of loan(s)

Gross interest charged and paid

Tax deducted at source (if any)

£ £ £ £ £ £ £

£ £ £ £ £ £ £

£ £ £ £ £ £ £

## Section 19: Children

Write your figures in whole pounds, don't include pence.

You can download additional supplementary pages from [gov.je/mytaxreturn](https://gov.je/mytaxreturn)

### 19.1 Claim for children - You can't claim this allowance for a child who was in higher education (Eg. Degree courses or equivalent).

Full name of child (1)

Social Security No.

Date of birth

A A N N N N N N N A

D D M M Y Y

School attended if over 15 years old

Investment income in own right

Amount you've paid for registered child care

Does anyone else claim the tax relief for this child?

£ £ £ £ £

£ £ £ £ £

Yes  No

Full name of child (2)

Social Security No.

Date of birth

A A N N N N N N N A

D D M M Y Y

School attended if over 15 years old

Investment income in own right

Amount you've paid for registered child care

Does anyone else claim the tax relief for this child?

£ £ £ £ £

£ £ £ £ £

Yes  No

Full name of child (3)

Social Security No.

Date of birth

A A N N N N N N N A

D D M M Y Y

School attended if over 15 years old

Investment income in own right

Amount you've paid for registered child care

Does anyone else claim the tax relief for this child?

£ £ £ £ £

£ £ £ £ £

Yes  No

Details of any other person claiming an allowance for the child(ren)

### 19.2 Additional allowance in respect of children

If you're not married or in a civil partnership you can claim an additional allowance if a dependent child is resident with you. The child must be under 25 on 31 August 2020. If the child is 16 or over they must be in full time education. If you're married or in a civil partnership you can only claim if you fully supported your spouse or partner because they were totally incapacitated by physical or mental infirmity.

Full name of any other person the child(ren) are resident with who is claiming this additional allowance

Tick to claim additional allowance

If you're claiming this allowance and you can't claim for children in section 19.1 because they were in higher education, enter the details of the youngest child.

Name of child

Social Security No.

Date of birth

A A N N N N N N N A

D D M M Y Y

Educational establishment attended

### 19.3 Maintenance paid

If you pay maintenance under a legally binding written agreement or court order, you can claim an increase to your exemption threshold, up to a maximum of £2,600.

Year of agreement

Amount paid

Y Y Y Y

£ £ £ £ £

## Section 20: Declaration

I declare that to the best of my knowledge and belief this return and any supplementary pages contain all of the particulars required and is true, complete and correct.

Signed

Date

If you've enclosed any supplementary pages, state how many here

D D M M Y Y

Tick this box if you're claiming relief for foreign tax paid and have included the tax calculation