Taxation in the Channel Islands and Isle of Man 2006/07

Neil Dorey ACs and Simon Graham BA (Hors) CTA of Fortis Reads, Guernsey

Jane A Stubbs MA (Oxn) CTA TEP and Niamh Moylan BCL of PncewaterhouseCoopers CI LLP, Jersey

Roy S Callow BSc (Hors) ACA TEP and Phillip Dearden BA (Hors) FCA ATII of PKF, Isleof Man



Contents

		PAGE	
About this Book		v	
Abbreviations and References		viii	
		chapter	
Subject Headings	Guernsey	Jersey	Isle of Mai
Administration and General	1	101	201
Allowances and Income Tax Rates-Individuals	2	102	202
Anti-Avoidance	3	103	203
Appeals	4	104	204
Assessments	5	105	205
Businesses	6		- — '.,
Capital Allowances	7	106	206
Casual Receipts	8	_ '	_
Charities	_		206A
Companies	9	107	_
Companies and Associations	_		207
Corporation Tax	_	108	_
Distribution Profits Charge (DPC)	_	_	207A
Double Taxation Relief	10	109	208
Dwellings Profits Tax	11		_
Employments and Pensions	_		209
Exempt Companies	_	110	210
Exempted Bodies	12		_
Exempt Insurance Companies	_		211
Exemptions from Income Tax	13	I11	212
Group Relief	_	_	213
Interest, Annuities, etc	_	112	_
International Bodies	14	_	_
International Businesses	_	_	214
International Business Companies	_	113	
Land and Buildings	15	_	215
Losses	16	114	216
Married Persons	17	115	217

Subject Headings	Guernsey	Jersey	
Non-Resident Company Duty	_	_	
Offices and Employments	18	_	
Offshore Exploration and Development	_		219
Offshore Insurers	19	_	
Other Sources of Income, etc	20		220
Overseas Matters	21	116	221
Partnerships	22	117	222
Payment of Income Tax	23	118	223
Penalties	24	119	224
Pension Schemes for Employees	25	_	
Power to obtain information	_		225
Retirement Annuities	26	120	
Retirement Annuities and Personal Pensions	_	_	226
Retirement Benefit Schemes	_	_	111
Returns	27	121	228
Schedule A—Land and Buildings	_	122	_
Schedule D—Generally		123	_
Cases I and II—Profits of Trades,			
Professions, Employments, etc	_	124	
Case III—Interest, Overseas Pensions, etc	_	125	_
Cases IV and V—Overseas Income	_	126	_
Case VI—Miscellaneous Income	_	127	
Settlements	28	_	
Superannuation Funds and Pension Schemes	_	128	
Tax Instalment Scheme for Employees	29	_	
Trades, Professions and Vocations	_	_	229
Trustees, Personal Representatives, etc	30	_	
Trusts	_	129	230