

## 2018 INTRODUCTION TO GUERNSEY TAX PRESENTED BY WILL MORGAN

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### MODULE 1: **GUERNSEY PERSONAL TAX**

TUESDAY 13 FEBRUARY 2018 0900 UNTIL 11.30

HIGHLIGHTS:

- Residence
  - Income Tax for individuals
  - Income Tax from offices and employment
  - Income from other sources
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### MODULE 2: **GUERNSEY PERSONAL TAX**

TUESDAY 27 FEBRUARY 2018 0900 UNTIL 11.30

HIGHLIGHTS:

- Income from land and buildings
  - Pensions
  - Estates and Trusts
  - Incorrect tax returns and irregularities
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### MODULE 3: **TAX FOR THE SELF EMPLOYED AND SOCIAL SECURITY CONTRIBUTIONS**

TUESDAY 1 MAY 2018 0900 UNTIL 11.30

HIGHLIGHTS:

- Badges of Trade & Sole Traders – Basis of Assessment
  - Adjustment of Business Profits and Losses
  - Annual Allowances
  - Losses for Sole Traders
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### MODULE 4: **TAX FOR THE SELF EMPLOYED AND SOCIAL SECURITY CONTRIBUTIONS**

TUESDAY 22 MAY 2018 0900 UNTIL 11.30

HIGHLIGHTS:

- Self-employment versus employment
  - Partnerships
  - Successions
  - Social Security
  - The Administration and Payment of Tax
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### MODULE 5: **CORPORATE GUERNSEY TAX**

TUESDAY 9 OCTOBER 2018 0900 UNTIL 11.30

HIGHLIGHTS:

- Zero-ten and corporate tax computations post zero-ten
  - Company losses
  - Distributions and Deemed Distributions
  - Tax Computation Workshop 1
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### MODULE 6: **CORPORATE GUERNSEY TAX**

TUESDAY 23 OCTOBER 2018 0900 UNTIL 11.30

HIGHLIGHTS:

- Reporting arrangements for association companies
- Statements of Practice issued and Anti Avoidance
- Overseas aspects for Companies and Tax Exempt Regime
- Tax Computation Workshop 2

## VENUE

St James Concert & Assembly Hall  
DOREY ROOM  
College Street St Peter Port

## MODULE FEES

GSCCA and JSCCA Members - £100 per module  
Non-Members - £150 per module

*All fees payable at the time of booking via the GSCCA Website which close SEVEN days before each course date)*  
Module fees will include refreshments, Module Notes, Electronic Module Notes emailed to delegates prior to commencement, CPD Certificate emailed to delegates attending

## CANCELLATION

50% per module will be due for delegates cancelling their booking up to two weeks prior to the date of the module. Refunds will not be made to delegates cancelling a booking within ten days of the scheduled date of the module. Replacement delegates may attend provided the GSCCA is notified in advance. The Guernsey Society of Chartered and Certified Accountants reserve the right to reschedule or cancel any module for any reason whatsoever. In the event of such cancellation, delegates will receive a full refund for the relevant module should they not be available to attend the rescheduled date.

## WHO SHOULD ATTEND?

These courses are **foundation level** courses and will be particularly relevant to anyone who finds themselves involved in dealing with their client's Guernsey tax affairs. The courses are a broad and basic introduction to Guernsey tax and are likely to be too basic for anyone who is already well informed in Guernsey tax or who has attended these courses in recent years. It will be particularly appropriate for those who have limited prior knowledge with regard to Guernsey tax, for example individuals who have little tax knowledge, or those who have studied other tax regimes but who are new to the Guernsey tax regime, or those who have dealt with Guernsey tax in the past and now wish to re-familiarise themselves with the system.

## OBJECTIVES

To cover the main principles and rules governing the Guernsey taxation of individuals, companies and certain other entities.

## THE PRESENTER

WILL MORGAN is a qualified accountant and consultant working with clients in Guernsey, Jersey, Dublin and the UK. He founded Offshore in 2007 along with partner John Richardson to provide accounting and consulting solutions to numerous regulated and commercial clients in a wide variety of industries. Also, a competent lecturer providing industry training at the GTA on accounting, tax and trusts for both STEP and CDP regulatory bodies, Will combines strong technical skills with the ability to explain complex solutions in a format which clients can easily assimilate.

## PROGRAMME

8.45 am	Registration and Coffee
9.00 am	Course Commences
10.15 am	Refreshment Break
10.30 am	Course Reconvenes
11.30 pm	Close of Proceedings

## DISCLAIMER

The Guernsey Society of Chartered and Certified Accountants hereby state that the views and opinions expressed by the presenter and in the course material are not necessarily the views and opinions of the Society.