

GSCCA

2021 Introduction To Guernsey Tax

PRESENTER WILL MORGAN

This series of courses looks to cover the key taxation matters associated with Guernsey taxation split into 6 modules. The first two modules focus on personal taxation, the third and fourth sole traders and the final two modules company taxation.

There have been a number of key changes to Guernsey taxation over the past 10 years which professionals in practice or industry should remain aware of and the impact on their clients. Notably some of the most recent changes to Zero 10 and the DTA impact directly on client decision making. Also the recent changes to the filing of tax returns has been altered and the courses look into some of these alterations to the format.

The content of the courses has been updated in an interactive format, also focusing on examples in which the presenter has been involved. Furthermore, the content of the course has been prepared following discussions with Guernsey Revenue Services.

Will Morgan continues to present the courses on behalf of the GSCCA. Will is a local tax practitioner with regulated, corporate, sole trader and individual clients and is well prepared to offer up to date industry experience with relevant examples.

The course is suitable for delegates with limited knowledge of the industry through to delegates working in practice looking to refresh their knowledge.

Course Modules

MODULE 1 Part 1: Guernsey Personal Tax

16TH FEBRUARY 2021

09:00 – 11:30

- Residence
- Income Tax for individuals
- Income Tax for offices & employment

BOOKINGS CLOSE 9TH FEBRUARY 2021

MODULE 2 Part 2: Guernsey Personal Tax

23RD FEBRUARY 2021

09:00 – 11:30

- Income from land & buildings
- Pensions
- Estates & Trusts
- Incorrect tax returns & irregularities
- Income from other sources

BOOKINGS CLOSE 16TH FEBRUARY 2021

MODULE 3 Part 1 : Tax for the Self Employed & Social Security Contributions

16TH MARCH 2021

09:00 – 11:30

- Badges of trade & sole traders – basis of assessment
- Adjustment of business profits & losses
- Annual allowances
- Losses for sole traders

BOOKINGS CLOSE 9TH MARCH 2021

MODULE 4 Part 2: Tax for the Self Employed & Social Security Contributions

23TH MARCH 2021

09:00 – 11:30

- Self employed vs employment
- Partnerships
- Successions
- Social Security
- The administration & payment of tax

BOOKINGS CLOSE 16TH MARCH 2021

MODULE 5 Part 1: Corporate Guernsey Tax

2ND NOVEMBER 2021

09:00 – 11:30

- Zero 10 & corporate tax computations post zero 10
- Company losses
- Distribution & deemed distributions

BOOKINGS CLOSE 26TH OCTOBER 2021

MODULE 6 Part 2: Corporate Guernsey Tax

9TH NOVEMBER 2021

09:00 – 11:30

- Reporting arrangements for association companies
- Statements of practice issued and anti avoidance
- Overseas aspects for companies and tax-exempt regime
- Tax computation workshop

BOOKINGS CLOSE 2ND NOVEMBER 2021

Course Details

About the Presenter: Will Morgan

Will 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.

Will welcomes questions as part of the training and is always keen to use experience of his client base to bring the subject matter to life.

Venue

Les Cotils, St Peter Port, Guernsey

Attendees will be notified should a change in the island's COVID 19 response result in a venue alteration or the course moving online.

Programme

08:45	Registration & Coffee
09:00	Course Commences
10:15	Refreshment Break
10:30	Course Reconvenes
11:30	Close of Proceedings

Module Fees

GSCCA & JSCCA MEMBERS	£120 per module
NON-MEMBERS	£175 per module

All fees payable at the time of booking via the GSCCA Website which close SEVEN days before each module date.

Module fees will include refreshments, Module Notes, Electronic Module Notes emailed to delegates prior to commencement, CPD Certificates will be sent by email via the website.

Cancellation Policy

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 14 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.

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.