

Right to Work Law/immigration, work permits, tax position and inheritance

Last reviewed: March 2017

Right to work/immigration

Under the Right to Work (Limitation and Proof) (Guernsey) Law, 1990 a person may only work in the Island if he or she holds a current valid right to work document. Providing that you live in an open market property, and have the right of abode in the United Kingdom and the Channel Islands under the relevant provisions of the United Kingdom immigration legislation, such a document should be granted to you (but please see below). If you do not have such a right of abode, the position should be clarified with The Immigration and Nationality Department, White Rock, St Peter Port, Guernsey. (Telephone number: +44 1481 741 420) prior to a commitment to purchase, to ensure that you and your family can live and work in Guernsey on a permanent basis.

Work permits

You should be aware, prior to becoming committed to purchase, that the States of Deliberation (the Island's Parliament) from time to time over recent years have considered the introduction of work permits. It is therefore possible that such legislation may be introduced in the future.

Tax position

If you are moving to the Island, it is important to obtain full advice concerning your tax position from an accountant both here in Guernsey and in the country of your previous residence.

Dwellings Profits Tax

Dwellings Profits Tax was suspended on 25 March 2009. It is very unlikely to be reintroduced, but should you have any queries please contact us specifically on this point.

Inheritance

Please be aware that Guernsey has some unusual inheritance laws relating to both realty and personalty. You should seek legal advice in Guernsey prior to signing conditions of sale as to the inheritance implications of purchasing property in the Island. Major new changes have now taken effect and we strongly recommend that you contact us to discuss this further.

Contacts

A full list of contacts can be found [here](#).

This guide is only intended to give a summary and general overview of the subject matter. It is not intended to be comprehensive and does not constitute, and should not be taken to be, legal advice. If you would like legal advice or further information on any issue raised by this update, please get in touch with one of your usual contacts. © 2018 MOURANT OZANNES ALL RIGHTS RESERVED