



## NOTICE OF APPEAL AGAINST A PENALTY ORDER

Customer's Name ..... Tax Ref .....

Professional Advisor (if applicable) .....

**Notice of appeal is given against the following penalty on the grounds shown:**

| Year of Charge to which penalty relates | Amount of penalty charged | Your calculation of penalties applicable | Grounds / reasons of Appeal* |
|---|---------------------------|--|------------------------------|
|   |                           |  |                              |

\*A list outlining reasonable grounds of appeal, against a Penalty Order imposed for the late submission of an income tax return, can be found on the reverse of this form. If you are appealing on medical grounds, please submit written evidence (such as a letter from your doctor) with your appeal that confirms your medical condition prevented you from submitting your return. If you believe your return was submitted prior to the deadline, please provide evidence of this in the form of a unique submission number (issued automatically via email for all returns completed online) or a receipt (for paper returns).

You will be notified, in writing, if the Director agrees to suspend collection of the penalty pending the outcome of your appeal. If you do not receive such written notice, you should pay the penalty by the due date or contact our payment enquiries team on 740202 to make arrangements to pay the outstanding amount.

Please note that without receipt of a signed form of authority (available to download at [www.gov.gg/forms](http://www.gov.gg/forms)) the Income Tax Office is unable to discuss your tax affairs or any penalty imposed with anyone other than yourself.

### LATE APPEALS:

If this appeal has been made 30 days after the date of issue of the relevant Penalty Order, it is considered to be late (section 76 of the Income Tax (Guernsey) Law, 1975 refers). If this notice of appeal is late, tick the box and, under "Comments" below, give the reason for the late appeal.

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### COMMENTS:

If your return has not yet been received by this office, please ensure it is submitted at your earliest convenience as continuing penalties of **£10 per day** will continue to be imposed at your account from the date of the Penalty Order until such a time as the return is received.

Signed ..... Date .....

Email address: .....

Daytime telephone number:.....

**Data Protection statement** – Your personal information will be processed in accordance with data protection legislation. Full details of our Data Protection Policy can be found at [www.gov.gg/tax](http://www.gov.gg/tax).

### FOR OFFICE USE ONLY

Noted ..... Date .....

**Form 690(b)** (05/16)

States of Guernsey Income Tax, PO Box 37, St Peter Port, Guernsey, GY1 3AZ

Tel: +44 (0) 1481 724711 Fax: +44 (0) 1481 713911 Website: [www.gov.gg/tax](http://www.gov.gg/tax)

E-mail for appeals against penalty order: [penaltyqueries@tax.gov.gg](mailto:penaltyqueries@tax.gov.gg)

## **Making an appeal if you have “reasonable grounds”**

Sometimes you may think you have reasonable grounds for submitting a tax return that is late. For example, there may have been an unexpected or unusual event, beyond your control, which prevented you from meeting the deadline. In this case you must still deliver your return as soon as you can. The Director expects to receive it within 14 days of the problem ending.

Below are examples where the Director may consider the grounds of appeal to be “reasonable” (in which case he may choose to rescind a penalty without needing to refer the matter to the Clerk to the Tribunal) or “unreasonable” (in which case the Director may not apply his discretion to suspend collection of the penalty pending the resolution of an appeal). For the avoidance of doubt, ultimately it is the Guernsey Tax Tribunal that will decide whether or not a ground of appeal is reasonable.

### **1. Examples of reasonable grounds of appeal**

There are no hard and fast rules, but some examples where the Director may agree you have a reasonable ground of appeal, if it prevented you from submitting your completed return on time, are:

- life-threatening illness (for example, a heart attack) or the onset of a disability or a serious mental health condition that prevents you from dealing with your tax affairs and engaging an adviser to do so on your behalf;
- the death of an immediate family member (for these purposes meaning spouse, common law spouse, child or parent) shortly before a tax return deadline;
- unexpected or unforeseeable postal delays (e.g. a postal strike); or
- important documents lost, for example through theft, fire or flood, that cannot be replaced in time to meet the submission deadline;

### **2. Examples of unreasonable grounds of appeal**

The Director will not usually accept you have a reasonable ground of appeal if:

- you were unaware of the need to submit a return;
- you relied on another person to send your return and they did not;
- you claim that you delivered your return in person to the Income Tax Office, but did not obtain a receipt as proof of delivery;
- you did not believe that you were required to submit a return, because tax is deducted from your income under the ETI scheme;
- you did not receive a reminder for your tax return or the penalty order, for example because you had not notified us of a change to your address;
- you failed to submit the return due to events not covered in 1. above (e.g. being on holiday, being busy at work);
- you submitted the return but failed to enter your personal details in Section 1 and therefore the return could not be easily identified as relating to you.

### **3. Section 190 of the Law**

Section 190 of the Law provides that where a return of income has not been delivered within the time specified by a notice given in accordance with the provisions of section 68 of the Law, a penalty will be imposed. The legislation provides that if on submission of the return you would not have been liable to pay any tax (i.e. for an individual your assessable income is below the personal allowance, irrespective of whether tax is deducted through the ETI Scheme) the penalty cannot exceed £50. This restriction does not apply in respect of a company required to complete Certificate (1) of the return, unless the company had no income or profits covered by the return.

Further information is available in the FAQ [“Making an appeal against a penalty for late submission of a tax return”](#).