



## REQUEST FOR SUSPENSION OF TAX ON AN INTERIM/ESTIMATED ASSESSMENT

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

Professional Advisor (if applicable) .....

**A request is made for the suspension of tax charged in the following assessments on the grounds shown:**

Year of Charge	Tax charged by the assessment	Tax due*	Reason for suspension request **

\* The tax due is the amount you believe is owed for the year. This must not be reduced by any credit balance currently at your/your client's account or by any future credits (with the exception of double tax and unilateral relief). **You should make the recommended payment by the due dates as shown on the statement of account attached to the relevant notice of assessment. Please note that if the final liability is found to be in excess of your recommended payment, or the amount due (being the amount of your recommended payment) is not paid on or before the settlement dates, late payment surcharges may be payable.**

\*\*You should show in this box the reason why you do not believe the full amount of tax charged by the interim assessment should be paid, for example, business profits are lower than that assessed.

You will be notified, in writing, if the Director does not agree to suspend the tax as requested.

**LATE REQUESTS:**

The request for a suspension of tax should be made within 30 days of the date of the assessment. If this request has been made after that time, it is considered to be late. If this request is late, tick the box and, under "Comments" below, give the reason for the late request.

**COMMENTS:**

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(c) (01/17)**

## APPEALING AGAINST AN ASSESSMENT

If you feel that you have been incorrectly assessed, you do have the right to appeal. An appeal must be submitted in writing, preferably by using this form.

Use of this form is encouraged so that details are clearly set out and your appeal can be dealt with by the Appeals Clerk before referral, as necessary, to the Assessor or Inspector should there be other matters to consider.



### REQUEST FOR SUSPENSION OF TAX ON AN INTERIM/ESTIMATED ASSESSMENT

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

Professional Advisor (if applicable) .....

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#### COMMENTS:

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

Email address: .....

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FOR OFFICE USE ONLY Noted ..... Date .....

Form 690(c) (01/17)

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 suspension request: [taxpenaltyqueries@gov.gg](mailto:taxpenaltyqueries@gov.gg)

Please use this column to indicate which Year(s) of Charge you wish to appeal against, showing each year separately.

If you are appealing against an assessment, this column should be completed to indicate the amount of tax assessed for the year in question (shown on your assessment as 'tax chargeable'). 'Surcharge' and 'supplement' can be deleted in the header.

If you wish to receive confirmation of your appeal, please supply an email address.

Please ensure you indicate the full amount you believe will be due for the year(s) in this column. This is essential in order for the appeal to be processed.

Please explain the full grounds of your appeal in this column, continuing into the 'Comments' section of the form if necessary.

This box should only be ticked if the appeal is late (submitted more than 30 days after the date of issue of the relevant notice of assessment). In this instance, please provide a reason for the late appeal.