

NOTICE OF APPEAL

Customer's Name Tax Ref

Professional Advisor (if applicable)

Notice of appeal is given against the following assessment(s) / surcharge / supplement on the grounds shown:

Year of Charge	Tax / surcharge / supplement charged <small>(delete as appropriate)</small>	Recommended payment*	Grounds / reasons of Appeal

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

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.

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.

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

*Recommended payment is the amount you believe is owed for the year. This must not be reduced by any credit balance currently at your/client's account or by any future credits (with the exception of double tax and unilateral relief). You should make this recommended payment by the due dates as shown on the statement of account attached to the relevant notice of assessment. The Income Tax Office will not pursue the remaining balance while this appeal is ongoing (unless you are notified otherwise). However, 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.

The Income Tax Office will not formally acknowledge receipt of a notice of appeal unless you provide an email address, nor will a revised assessment or statement of account necessarily be issued, so the recommended payment should be made on or before the relevant settlement date.

LATE APPEALS:

If this appeal has been made 30 days after the date of issue of the relevant notice of assessment / surcharge / supplement, 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.

COMMENTS:

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.

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

Signed Date

Email address:

Daytime telephone number: