

Guide to Corporate Service Providers (“CSPs”)

What is a Corporate Service Provider?

A Corporate Service Provider (“CSP”) is an entity that carries on company administration business. If the CSP is either the company secretary, corporate director or officer performing the duties of secretary (by whatever name called) of a company (their client), they do not require a form of authority for income tax purposes to act on that company’s behalf and can therefore sign and submit an income tax return for that company.

If a CSP does not have authority to submit a company’s income tax return, they will need to register as an accountant and submit a form of authority (form 1012) to act as accountant for that company. Form 1012 can be downloaded at www.gov.gg/forms.

Why use the online services?

For companies it is compulsory to file their income tax returns, for the calendar year 2012 onwards, online. This applies to companies irrespective of which type of certificate they complete on the income tax return. Returns should be submitted by 30 November following the end of the calendar year to which the return relates (i.e. the calendar year 2012 return should be submitted by 30 November 2013) to avoid a late filing penalty.

It is recognised that CSPs will have a significant number of clients that complete Certificate 2 or 3 on the income tax return and as such are not required to file accounts or an income tax computation with their income tax return. A composite CSP return can therefore be submitted including all clients of that CSP for which Certificate 2 or 3 would be completed on the income tax return that year.

Certificate 2 may be completed if during the year the company did not trade had no assets other than those relating to incorporation and no income from any source whatsoever; or only owned Guernsey property from which no income was received.

Certificate 3 may be completed if during the year the company had no Guernsey employees (other than directors), no Guernsey resident beneficial members, no income from trading activities regulated by the Office of Utility Regulation, no income from rental or development of Guernsey property, no income from banking business, domestic insurance business, insurance management/intermediary business or fiduciary business, no qualifying loans to Guernsey resident participators and has not made a request under section 62A(B)(1)(a) of the Law.

If a company is required to complete certificate 1 on the company income tax return (i.e. they cannot complete Certificate 2 or 3) they cannot be included on the composite CSP return and should submit their own company income tax return online.

The information submitted by the CSP will be stored in the CSP’s online services pages for information purposes. It is also possible to save a pdf copy of each composite return submitted and/or print a copy. As the submission will confirm that these companies are liable to Guernsey income tax at 0% and have no Guernsey resident shareholders, no income tax assessments will be issued following the submission of the CSP return, although an email will be sent confirming receipt.

How do I register as a CSP?

To use our online services for the first time, please go to <https://eforms.gov.gg/> and click on the 'Corporate Service Providers' link under 'Register here for online services'. The registration should be completed just once for your organisation, ideally by an individual who will be designated "administrator".

You will be prompted to complete the following sections:

- **Personal details**
CSP Name
- **Contact/Representative details**
Title, first name, surname, email and contact telephone number of the main contact ("administrator") for your organisation.
- **Address**
You will then be able to select your organisation's current address by entering the postcode. If the postcode is not found in the database, you will be prompted to provide further details.

Once all the fields have been completed and you have clicked the register button, you will receive an email within 24 hours containing your password to access the site. Please note that the password is specific to you and your email address.

A letter will also be issued to the CSP's address with a security code (generic for that CSP). This letter will also state the CSP code (e.g. C123) required to log in. Once you have logged in to the site, you will have the option to change your password.

Do other individuals within our organisation need to complete the registration process?

No – each organisation only needs to register once. Once logged in, the administrator can then set up other users for that CSP.

How do I login as a CSP?

To login as a CSP, please click "Corporate Service Provider" login.

You will then be asked to enter your email address and password, which are individual to each user.

Once you have clicked login you will be asked to enter your CSP code (e.g. C123) and CSP security code, which was issued to you by letter after registration. These are generic to the CSP.

What if I have forgotten my password?

You can retrieve your forgotten password by clicking the “forgotten login details” link on the login screen and by entering your email address. Once you have provided the email address you registered with and have selected the forgotten password option, your password will be sent to your mailbox.

Alternatively, an administrator for your organisation should be able to reset your password within the function “Manage employees”.

What if I have forgotten my CSP security code?

If you have forgotten your security code, please email eformsquery@gov.gg and a new security code will be posted to the address of the CSP as held in our records. Please remember that the security code is generic to each CSP.

If I am the administrator for our organisation, how can I add other users?

The CSP online services page is designed to give different access levels and functionality to different users within your organisation.

- **Administrator**

The administrator manages employees of your organisation, i.e. adds/deletes users. The administrator can also amend permission levels and reset passwords of other users within your organisation via the function “Manage employees”. The administrator has the ability to add/delete clients from the client list.

The administrator can also prepare, amend and submit CSP returns. It is possible (and advisable) to have more than one administrator.

- **Manager**

The manager has the ability to add/delete clients from the client list. The manager can also prepare, amend and submit CSP returns.

- **Employee**

An employee has the ability to add/delete clients from the client list. An employee can also prepare returns but not submit them.

How is our client list populated?

This needs to be populated by the CSP and will be used to pre-populate the composite return. Details of each client’s name, income tax reference and economic classification code should be input. This will then be checked to data held on the Income Tax Office system. If the company details do not match then it will not be possible to add this company and instead the CSP should email eformsquery@gov.gg to report this including details of the name and income tax reference of the company they are trying to register. Clients can be added/deleted as required.

Please note that only companies with a suffix “M” at the end of their income tax reference may be added to a CSP client list. Please contact us at eformsquery@gov.gg if you believe a company should have a suffix “M”, including details of the name, correspondence address, income tax reference of the company you are trying to register and confirmation that the company will complete Certificate 2 or 3 on their income tax return.

The “composite return” will then be pre-populated by the client list. Any changes to the client list will be reflected on the composite return within 24 hours. Certificate 2 or 3 should be ticked for each company prior to submission.

Is it possible to submit more than one composite return?

It is possible to submit more than one composite return for each Year of Charge. The pre-populated client list on the composite return will automatically be updated to remove those companies that have already been submitted on an earlier composite return.

Will I receive confirmation that the composite return has been submitted?

On submission, confirmation of the unique submission reference for that return will be sent to the email address as completed on the return. A copy of the composite return submitted will also be available as a pdf on the CSP online services page and may be printed.

Will assessments be issued for companies on the composite return?

No, if a company has income taxable wholly at the company standard rate (0%), a notice of assessment will not normally be issued.

If, however, a notice of assessment is required, then the company will need to complete the company registration, login as a company and submit an income tax return, together with the relevant accounts, income tax computations and Final Tax Certificates.