



## Guide to online filing for Corporate Service Provider (“CSP’s”)

### 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 to act on that company’s behalf for income tax purposes 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 1012a](#)) to act as accountant for that company.

### Online services

It is compulsory for companies to file their income tax returns online. This applies to all companies irrespective of which type of certificate they complete and should be submitted by 30 November each year to avoid a late filing penalty.

It is recognised that CSPs may have a significant number of clients that complete Certificate 2 or 3 on the income tax return and as such they are not required to include accounts or tax computations with their returns. Therefore, a composite CSP return can be submitted including all clients for which Certificate 2 or 3 would be selected.

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 will be kept in the CSP’s online services pages for future reference. It is also possible to save a pdf copy of each composite return submitted and the option to print a copy is also available. 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. Therefore, the email received following the submission of the CSP return will be sent confirming receipt.

## What do I need so I can register as a CSP?

To use the online services for the first time, please [follow this link](#). The registration should be completed just once for your organisation, ideally by an individual who will be designated as the 'administrator'.

You will be prompted to complete the following sections:-

- Personal details
  - CSP Name
- Contact/Representative details
  - Title
  - First name
  - Surname
  - Email
  - Contact telephone number
- Address

Once all the fields have been completed you will need to complete the registration by clicking on the register button at the bottom of the form. You will then receive an email containing your password, specific to you and your email address, to access the site. If you do not receive an email please ensure you check the junk or spam mailbox before contacting us.

A letter will also be issued to the CSP's postal address with a CSP security code and CSP number which is required in order for you to login into the online system. Once you have logged into the site it is recommended that you change your password by selecting the option under 'my details'.

## Should all employees register for CSP?

No – each organisation only needs to register once and the 'administrator' has the ability to add users to the system by selecting the option under 'my details/manage employees' on the home page.

## How do I log in?

To log in to the online system please [follow this link](#) and select 'Corporate Service Provider' from the log in section.

You will be prompted to enter the email address you used to register and the password that was generated automatically and sent to you by email.

The next stage of the log in process will request details of your CSP security code and CSP number that was sent to your postal address following your registration.

## What do I do if I have forgotten my password?

If you have forgotten your password please [follow this link](#) where you will be prompted to enter the email address you used to register and a duplicate email containing your password will be sent to that mailbox.

Alternatively, the 'administrator' can reset a password for a registered user of the system by selecting the option under 'my details/manage employees'.

## What do I do if I have forgotten my CSP security code?

If you have forgotten your security code please [contact us](#) to request a duplicate letter. The request should include your CSP name and CSP number. The CSP security code will be sent to your postal address.

## If I am the 'administrator' for our organisation can I add other users?

Yes, the CSP online services page is designed to allow three different access levels and functionality within your organisation.

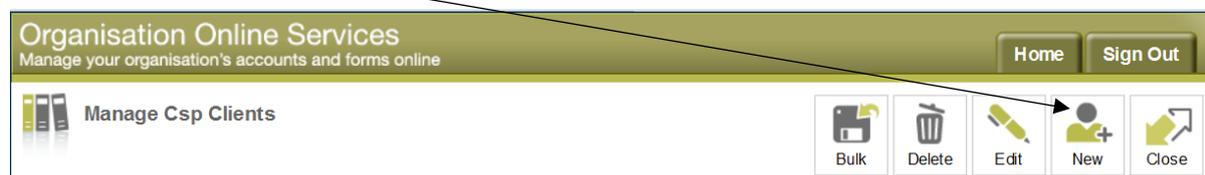
- The 'administrator'
  - Manages employees of your organisation, i.e. to add and delete users.
  - Can amend permission levels and reset passwords of other users within your organisation under the option 'my details/manage employees'.
  - Can add and delete clients from the client list.
  - Prepares, amends and submits CSP returns.

**NB: It is strongly recommended to have more than one 'administrator'.**

- The 'manager'
  - Can add and delete clients from the client list.
  - Prepares, amends and submits CSP returns.
- The 'employee'
  - Can add and delete clients from the client list.
  - Can prepare returns but not submit them.

## How does the CSP portal work?

You must first create a client list which can be done under the option 'my details/manage clients'.



You will be prompted to provide the following details for each client:

- Name
- Income Tax reference number
- Economic classification code

The tax reference number will be checked against the data held on our internal systems and if successful the client will be added to your list. However, if some of the details do not agree you will need to [contact us](#) providing details of the name of the company and Income Tax reference number you are trying to add.

PLEASE NOTE: Only companies with the suffix 'M' may be added as a client. If you believe your clients income tax reference number should have this suffix please [contact us](#) providing the following details:

- Name
- Correspondence address
- Income Tax reference number
- Confirmation if selecting Certificate 2 or 3

Once you have successfully created your client list you can select an outstanding client from your list under 'my details/manage clients' by clicking on the Income Tax reference number.

## Is it possible to submit more than one composite return?

Yes, it is possible to submit more than one composite return for each year. The prepopulated client list on the composite return will automatically be updated to remove those companies that have already been submitted on an earlier composite return.

## What do I do if I am not ready to file all the client returns at the same time?

You are able to 'exclude' a client two ways:

The first is to exclude individual clients by way of selecting their Income Tax reference number.

Organisation Online Services  
Manage your organisation's accounts and forms online

Home Sign Out

Manage Csp Clients

Use the filter below to filter the list, by default you only see the list filtered to only include clients from the current year. Filtering by client name will match on any part of the name.

Tax Reference	Client	Economic Class Code	Excluded	Year	Status	Date / Time
<input type="radio"/> 3C042753	Bluebell Property Limited		No	16	Outstanding	Modified: 26 April 2017 14:47
<input type="radio"/> 3C061527	GNTR Holding Limited		No	16	Outstanding	Modified: 26 April 2017 14:54
<input type="radio"/> 3C066435	HMR Limited		No	16	Submitted	Modified: 04 April 2017 19:25
<input type="radio"/> 3C066436	Jimbob Limited		No	16	Pending Nathan Collins	Modified: 04 April 2017 11:56
<input type="radio"/> 3C82296	NCL (Quemsey) Limited		No	16	Outstanding	Modified: 26 April 2017 14:52
<input type="radio"/> 3C066437	Rabey Test Limited		No	16	Outstanding	Modified: 26 April 2017 14:31
<input type="radio"/> 3C064367	Zeus Aviation Limited		No	16	Outstanding	Modified: 26 April 2017 14:54

Select this radio button and choose the edit option.

Organisation Online Services  
Manage your organisation's accounts and forms online

Home Sign Out

Client [3C042753] Edit

Client Details

Tax Reference: 3C042753

Client Name: Bluebell Property Limited

Economic Class Code:

Archive:

Exclude:

Close Save

Information on editing clients

Select exclude and then choose the save option.

The client will still appear on your client list but will not be included on the composite return until you untick the exclude option.

The second is to exclude multiple companies.

Organisation Online Services  
Manage your organisation's accounts and forms online

Home Sign Out

Manage Csp Clients

Use the filter below to filter the list, by default you only see the list filtered to only include clients from the current year. Filtering by client name will match on any part of the name.

Tax Reference	Client	Economic Class Code	Excluded	Year	Status	Date / Time
<input type="radio"/> 3C042753	Bluebell Property Limited		No	16	Outstanding	Modified: 26 April 2017 14:47
<input type="radio"/> 3C061527	GNTR Holding Limited		No	16	Outstanding	Modified: 26 April 2017 14:54
<input type="radio"/> 3C066435	HMR Limited		No	16	Submitted	Modified: 04 April 2017 19:25
<input type="radio"/> 3C066436	Jimbob Limited		No	16	Pending Nathan Collins	Modified: 04 April 2017 11:56
<input type="radio"/> 3C82296	NCL (Quemsey) Limited		No	16	Outstanding	Modified: 26 April 2017 14:52
<input type="radio"/> 3C066437	Rabey Test Limited		No	16	Outstanding	Modified: 26 April 2017 14:31
<input type="radio"/> 3C064367	Zeus Aviation Limited		No	16	Outstanding	Modified: 26 April 2017 14:54

Select the bulk option.

Organisation Online Services  
Manage your organisation's accounts and forms online

Home Sign Out

Bulk Actions Csp Clients

Save Close

Tax Reference	Client	Economic Class Code	Archive	Exclude
3C042753	Bluebell Property Limited		<input type="checkbox"/>	<input type="checkbox"/>
1C061527	GNTR Holding Limited		<input type="checkbox"/>	<input type="checkbox"/>
2C060435	HMR Limited		<input type="checkbox"/>	<input type="checkbox"/>
5C060436	Jimbob Limited		<input type="checkbox"/>	<input type="checkbox"/>
3C02206	NCL (Guernsey) Limited		<input type="checkbox"/>	<input type="checkbox"/>
8C060437	Rabey Test Limited		<input type="checkbox"/>	<input type="checkbox"/>
3C064367	Zeus Aviation Limited		<input type="checkbox"/>	<input type="checkbox"/>

Select which companies you wish to exclude by selecting exclude and then choose the save option.

The clients will still appear on your client list but will not be included on the composite return until you untick the exclude options for each company.

### Additional information to help with the completion of your CSP return?

You need to know which certificate you intend to file. The information below provides a summary of both Certificate 2 and 3 which may help with your selection.

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, fiduciary, insurance intermediary or insurance manager business,
- no qualifying loans to Guernsey resident participators (section 66A(2) and (3) of the Law should be noted)
- not made a request under section 62A(B)(1)(a) of the Law.

### Why is the company and business profits data being gathered?

As set out in the 2016 Budget (Billet XIX of 2015), approved on 29 October 2015, in order that the appropriateness of the current corporate tax regime can be accurately and confidently monitored, it is important to have sufficient fiscal data available.

All companies incorporated in Guernsey and Alderney are required under their respective Companies Law (Guernsey – section 238 – 247, Alderney – sections 74, 95 and Schedule 3) to keep accounting records which are sufficient to show and explain the company's transactions and disclose with reasonable accuracy the financial position of the company at

that time. Accounts for the company's financial year should also be prepared in accordance with generally accepted accounting principles and signed by the directors.

At present, information is collected on a regular basis of profits of companies that file certificate 1 returns, which leaves a significant number of Guernsey companies filing certificate 3 returns for which no profits information is held. Whilst it would not be necessary to require such companies to provide their full business accounts, profits data will be collected annually through the income tax return (which has a filing deadline of 30 November) as set out below.

## **Global profit figure**

In respect of those companies for which Certificate 2 or 3 has been ticked a global profit figure and the number of companies being returned on the composite return should be provided. The global profit figure should be the total of each company's profit before tax for the accounting period ended in that year of charge. Companies which have made a loss should be included as having a nil profit. This will ensure that data is submitted on a consistent basis.

Company accounts and income tax computations do not need to be submitted with the composite return, however you must confirm that company accounts have been prepared and signed by at least one director.

You must enter the company's profit before tax (or nil if the company has made a loss) on the company return for the accounting period ended in that year of charge, irrespective of certificate ticked.

If you are ticking Certificate 3 you must confirm that company accounts have been prepared and signed by at least one director. Company accounts and income tax computations do not need to be submitted with the return.

## **Constituent entities and country-by-country reporting**

For further information on country-by-country reporting please [follow this link](#).

## How do I remove a client from the active list and can I retain the historical information filed for that client?

You are able to 'archive' a client two ways:

The first is to archive individual clients by way of selecting their Income Tax reference number.

Organisation Online Services  
Manage your organisation's accounts and forms online

Manage Csp Clients

Use the filter below to filter the list, by default you only see the list filtered to only include clients from the current year. Filtering by client name will match on any part of the name.

Client Name	Year	Status	Filter
<input type="radio"/> 3C042753 Bluebell Property Limited	2016	Outstanding	
<input type="radio"/> 1C061527 GNTR Holding Limited	16	Outstanding	
<input type="radio"/> 2C066435 HMR Limited	16	Submitted	
<input type="radio"/> 3C066436 Jimbob Limited	16	Pending	
<input type="radio"/> 3C62296 NCL (Quemsey) Limited	16	Outstanding	
<input type="radio"/> 4C066437 Rabey Test Limited	16	Outstanding	
<input type="radio"/> 3C064367 Zeus Aviation Limited	16	Outstanding	

Select this radio button and choose the edit option.

Organisation Online Services  
Manage your organisation's accounts and forms online

Client [3C042753] Edit

Client Details

Tax Reference: 3C042753

Client Name: Bluebell Property Limited

Economic Class Code:

Archive:

Exclude:

Close Save

Select archive and then choose the save option.

The clients will be stored in the archive file on the home page.

The second is to archive multiple companies.

Organisation Online Services  
Manage your organisation's accounts and forms online

Manage Csp Clients

Use the filter below to filter the list, by default you only see the list filtered to only include clients from the current year. Filtering by client name will match on any part of the name.

Client Name	Year	Status	Filter
<input type="radio"/> 3C042753 Bluebell Property Limited	2016	Outstanding	
<input type="radio"/> 1C061527 GNTR Holding Limited	16	Outstanding	
<input type="radio"/> 2C066435 HMR Limited	16	Submitted	
<input type="radio"/> 3C066436 Jimbob Limited	16	Pending	
<input type="radio"/> 3C62296 NCL (Quemsey) Limited	16	Outstanding	
<input type="radio"/> 4C066437 Rabey Test Limited	16	Outstanding	
<input type="radio"/> 3C064367 Zeus Aviation Limited	16	Outstanding	

Select the bulk option.

Organisation Online Services  
Manage your organisation's accounts and forms online

Home Sign Out

Bulk Actions Csp Clients

Save Close

Tax Reference	Client	Economic Class Code	Archive	Exclude
3C042753	Bluebell Property Limited		<input type="checkbox"/>	<input type="checkbox"/>
1C061527	GNTR Holding Limited		<input type="checkbox"/>	<input type="checkbox"/>
2C060435	HMR Limited		<input type="checkbox"/>	<input type="checkbox"/>
5C060436	Jimbob Limited		<input type="checkbox"/>	<input type="checkbox"/>
3C02206	NCL (Guernsey) Limited		<input type="checkbox"/>	<input type="checkbox"/>
8C060437	Rabey Test Limited		<input type="checkbox"/>	<input type="checkbox"/>
3C064367	Zeus Aviation Limited		<input type="checkbox"/>	<input type="checkbox"/>

Select which companies you wish to archive by selecting archive and then choose the save option.

The clients will be stored in the archive file on the home page.

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

Yes, on successful submission you will be sent an email providing you with a unique submission number. A copy of the composite return will be available as a pdf on the CSP online services page and may be printed for your records by returning to the home page.

### 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 be issued.

If, however, a notice of assessment is required, then the company will need to submit a return by registering as a company. Please [follow this link](#) for a full guide to online services for companies.

### How do I print a copy of the return for my clients file?

You can print a copy of your submitted CSP return through your home page. On the left hand side of the page a list of years will be visible, you can select which year you would like to view and you will have the option to select the 'submitted' returns. Once this list is displayed you will have the option, at the end of each row, to print for each individual client.