

## **GUERNSEY TAX TRIBUNAL**

### **PRACTICE DIRECTION No 1 of 2016**

#### **Arrangements for Hearing Delay Appeals for the years up to and including 2014**

I am directed by the President to issue the following Practice Direction.

#### **Application and definitions.**

1. These arrangements have been made in consultation with States of Guernsey Income Tax.

2. In this Practice Direction

‘the Law’ means the Income Tax (Guernsey) Law, 1975, as amended.

‘Delay Appeal’ means an appeal against an assessment made in relation to a year of charge for which the appellant has not delivered a return as to his income, see section 80A(a) of the Law.

‘Tribunal’ means the Guernsey Tax Tribunal established by the Law.

3. This Practice Direction applies to a Delay Appeal against assessments in respect of the year of charge 2014 together with any outstanding appeals for any year prior to 2014.

4. The provisional date for hearing these appeals is Tuesday 31<sup>st</sup> January 2017 commencing at 9.30 am. Any further dates for hearing Delay Appeals following adjournments will be fixed by the Tribunal and notified to any taxpayer whose appeal is to be heard.

5. This Practice Direction and any arrangements made under it may be amended by the Clerk to the Tribunal after the date of issue if it is considered necessary or desirable.

#### **Procedure up to the time of the hearing.**

6. During December 2016, States of Guernsey Income Tax will write to all appellant taxpayers informing them that unless it receives a return for the year of charge 2014 (and all outstanding earlier years’ returns) before 4.00pm on Tuesday 17<sup>th</sup> January 2017 then their appeal will be referred to the Tribunal. The Income Tax Office will provide a list of those taxpayers to the Clerk of the Tribunal.

7. During January 2017, the Clerk to the Tribunal will write to all appellants and advise them of the date time and place of the hearing.

8. An application to postpone the hearing of an appeal must be made to the Director of Income Tax in writing no later than 4.00pm on Friday 13<sup>th</sup> January 2017. Agreement to a

postponement is entirely at the discretion of the Director and under such terms as he sees fit.

9. An application to postpone the hearing of an appeal made after 4.00pm on Friday 20<sup>th</sup> January 2017 must be made to the Clerk to the Tribunal. A postponement will only be granted if the Clerk is satisfied that there is reasonable cause to postpone the hearing.
10. A 'reasonable cause' means unavoidable absence from the Island, sickness or other circumstance outside the reasonable control of the taxpayer. It does not mean a reason why the relevant tax return has not been prepared whether due to the taxpayer or a third party.
11. Any application to the Clerk for a postponement must contain a postal address and a contact number or email address to which further correspondence can be sent.
12. Taxpayers and their advisors are reminded that fixed penalties for failing to return a tax return will still apply even if the taxpayer is successful in their Delay Appeal.

#### **Procedure at the hearing.**

13. Unless advised to the contrary by the Clerk, appellants or their representatives must attend at 9.30 am on the day of the hearing.
14. An appellant that wishes to be heard or make any application to the Tribunal must do so either in person or by a representative. Appellants and Representatives should familiarize themselves with the Appeal provisions (Part V11) of the Income Tax (Guernsey) Law, 1975.
15. A person representing an appellant must be ready, if so required by the Tribunal, to produce evidence of their identity and of their authorisation to represent the appellant.
16. The Tribunal will only adjourn hearing an appeal if it is satisfied that proper grounds have been shown under the Law.
17. It is not the policy of the Tribunal to adjourn a matter other than to a fixed date.
18. If an appellant fails to attend either in person or by an authorised representative, then the Tribunal will confirm the estimated assessment unless it is satisfied that there is under the Law a good reason not to do so.

#### **Procedure subsequent to a hearing.**

19. The Clerk will provide both to the Director of Income Tax and the appellant a copy of its Order signed and sealed by the Clerk as evidence of any amount found by the Tribunal to be owing to States of Guernsey Income Tax.

20. If the Tribunal has agreed either to a postponement or an adjournment, then a notice of this will be sent in writing by the Clerk both to the Director of Income Tax and to the appellant.
21. Unless specifically notified to the contrary, the Clerk will send any correspondence to the appellant's current address (or that of his representative) held in the records of States of Guernsey Income Tax.

Martin Thornton  
Clerk to The Guernsey Tax Tribunal

1<sup>st</sup> December 2016

**NOTES:**

The following documents may be accessed through the Income Tax section of the States of Guernsey Official Website ([www.gov.gg](http://www.gov.gg)):

1. Income Tax (Guernsey) Law, 1975 – consolidated update;
2. Guernsey Tax Tribunal – Published Decisions;
3. Guernsey Tax Tribunal – Notes for Appellants.

The Clerk to the Tribunal may be contacted by letter addressed to:

The Clerk to the Guernsey Tax Tribunal  
Sir Charles Frossard House  
La Charroterie  
St Peter Port, Guernsey  
GY1 1FH

Letters will only be opened by persons who have taken the statutory oath of secrecy.

The Tribunal, may be contacted by telephone on (01481) 717000, but please note that only certain persons (currently Ms. Denise Board, Ms. Liz Dene and Ms. Maggie Zandvliet) have taken the statutory oath of secrecy relating to the Tribunal.

A facsimile number, 713787, is available, but please note that this number, although designated for confidential correspondence, is not for the exclusive use of the Tribunal.

The Tribunal's e-mail address is [tax.tribunal@gov.gg](mailto:tax.tribunal@gov.gg). Please do not assume that an email has been received unless there is acknowledgement.

All communications to the Clerk in relation to the above should also be copied to the Director of Income Tax.