

## Penalties for the Failure to Submit an Income Tax Return

### Why have I received a penalty?

All customers are required by law to submit income tax returns annually, unless they have been advised by the Director, in writing, that they no longer need to complete a return. Income tax returns must be submitted by 30<sup>th</sup> November in the year following the end of the calendar year to which the return relates (e.g. the calendar year 2017 income tax return must be submitted by 30<sup>th</sup> November 2018). If your income tax return is submitted after this deadline, it is considered late and, as such, a penalty would be due.

Tax returns are no longer sent out but they are available to complete online at [www.gov.gg/onlinetaxreturn](http://www.gov.gg/onlinetaxreturn) or download at [www.gov.gg/tax](http://www.gov.gg/tax) under “Income tax returns”, and paper copies can be picked up from the [Corporate Customer Service Counter](#) at Level 3, Edward T Wheadon House, Le Truchot, St Peter Port or [other points on the island](#).

### I thought that my return was submitted prior to the filing deadline but I have still received a penalty. What should I do?

If your paper income tax return was delivered in person to Edward T Wheadon House prior to the deadline, please provide a copy of the receipt as proof of delivery. Please also confirm the income tax reference number quoted on the return submitted.

If you completed your return online, please provide the unique submission number, which will have been emailed to you upon submission of your income tax return. If you did not receive a unique submission number, it is likely that your return was not submitted. This can be checked by logging on to your account at [www.gov.gg/onlinetaxreturn](http://www.gov.gg/onlinetaxreturn). If the watermark on your income tax return shows as ‘draft’ then it has not been submitted and will be available to view under ‘saved forms’, and you should submit the form as soon as possible. If you have any difficulties viewing the income tax return or using the online services, please email [eformsquery@gov.gg](mailto:eformsquery@gov.gg) with your query, quoting your income tax reference number.

## **I did not receive my income tax return in the post so I thought I wasn't meant to submit one**

Paper income tax returns are not normally posted to any customers. Instead, a notice is placed in 'La Gazette Officielle' every January, notifying customers of the need to submit an income tax return. You must still submit an income tax return annually unless you have been advised by the Director, in writing, that you no longer need to submit one.

## **Where do I go to get an income tax return?**

Returns may be submitted online by registering at [www.gov.gg/onlinetaxreturn](http://www.gov.gg/onlinetaxreturn). Alternatively, a paper return can be downloaded and printed from our website at [www.gov.gg/tax](http://www.gov.gg/tax) under "Income tax returns". Paper returns are also available to be picked up from a number of collection points around the island:

- The [Corporate Customer Service Counter](#), Level 3, Edward T Wheadon House, Le Truchot, St Peter Port
- The Citizen's Advice Bureau
- St Saviour's Douzaine Room (open Tuesday 14:30-18:30 and Thursday 09:00-11:00)
- St Sampson's Douzaine Room (open Monday-Friday, 09:00-12:30)
- St Martin's Constables Office (open Monday-Friday, 10:00-12:00 and Friday 14:00-16:00)
- Castel Douzaine Room (open Monday-Friday, 09:00-12:00)
- Guernsey Information Centre
- Forest Stores
- Aladdin's Cave
- The Alderney States office
- The Administration Office in Herm

## **I left Guernsey but have still received an order imposing a penalty**

There are a number of reasons why this may have happened, the most common being that you may have left Guernsey and not informed us of your income details. If you have left Guernsey, please complete a Leaving Guernsey checklist (form 348), which is available at [www.gov.gg/tax](http://www.gov.gg/tax) under "Other tax forms". Depending on the source(s) of income received in the year of departure, an income tax return may still need to be submitted, for example, if you are in receipt of an occupational pension or Guernsey rental income.

### **I did not complete an income tax return as I earned below my personal allowance but a penalty has been imposed – does this penalty still apply to me?**

You are required to submit an income tax return annually, whatever the level of your income, unless you have been advised by the Director in writing that you no longer need to complete a return. If, once your income tax return has been submitted, it becomes clear that your income was below the amount of your personal allowance, section 190 of the Income Tax (Guernsey) Law, 1975 provides that a late filing penalty cannot exceed £50.00. However, any penalties imposed will only be reduced once the income tax return has been submitted and assessed.

### **I got married/entered into a civil partnership during the year and submitted an income tax return jointly with my spouse but I have had a penalty imposed**

For the year of marriage/civil partnership, customers are asked to each submit an income tax return separately. As such, if you submitted a joint return for the year in which you were married/entered into a civil partnership, a penalty may have been imposed at your old account. In this instance, please provide both your old and your new income tax reference numbers so that the penalty can be reconsidered.

### **I did not receive any notification that a penalty was to be imposed at my account**

Before a penalty is imposed, Guernsey Income Tax will give at least one month's warning to the affected customers by letter. However, if you have an accountant/tax adviser dealing on your behalf, they would have been notified by email instead. Unfortunately Guernsey Income Tax cannot take responsibility for letters which are not received due to postal failure or if you had not notified us of a change of address.

## How is the penalty calculated?

Prior to the imposition of the initial penalty, customers who do not have an accountant dealing for them are sent a letter. If they have an accountant dealing then the accountant will have received an email in November, warning them that the form had not been received. This letter/email grants an extended deadline for submission of the outstanding return. If the income tax return is not received by 15th January, an initial penalty of £200.00 will be imposed, followed by a further £10.00 per day until the income tax return is received.

## Can I appeal against the penalty?

If you believe that the penalty has been incorrectly imposed, you are entitled to submit an appeal. This can be done by emailing [taxpenaltyqueries@gov.gg](mailto:taxpenaltyqueries@gov.gg) or alternatively by completing and submitting a Penalty Appeal form (Form 690(b)), which can be downloaded from [www.gov.gg/tax](http://www.gov.gg/tax) under "Other tax forms".

Further details of the penalty appeal process, including reasonable grounds of appeal, can be reviewed on the FAQ sheet for "Making an appeal against a penalty for the late submission of a tax return" at [www.gov.gg/tax](http://www.gov.gg/tax) under "Assessments, penalties and appeals".

## If I choose to appeal against the penalty, will it be suspended pending the outcome of my appeal?

No. It is therefore strongly advisable that you submit your income tax return (or a receipt/unique submission number) alongside your appeal to prevent further daily penalties from being imposed.

## Someone I know has received a penalty, can I appeal on their behalf?

Yes, but before the appeal can be processed, it will be necessary for the individual concerned to sign a Form of Authority (Form 1012) to permit this office to discuss that individual's income tax affairs with you. This form can be downloaded from the website at [www.gov.gg/tax](http://www.gov.gg/tax) under "Other tax forms".

## I have received a letter from Guernsey Income Tax stating that the grounds of my appeal are “unreasonable”, can I pursue this further?

If the Director of Income Tax does not consider your grounds of appeal to be “reasonable” and you still wish to appeal further, you can proceed to the Guernsey Tax Tribunal. This is an independent body set up to hear appeals which cannot otherwise be resolved.

If you wish to be represented by another individual at an appeal hearing, the Tribunal may object if that person is not an accountant or advocate. Therefore, it is advisable to contact the Clerk of the Guernsey Tax Tribunal in advance of the hearing on 01481 717000 or [taxtribunal@gov.gg](mailto:taxtribunal@gov.gg)

### Contact details

#### **Write to us at**

Guernsey Income Tax  
PO Box 37  
St Peter Port  
Guernsey  
GY1 3AZ

#### **Visit us at**

Corporate Customer Service Counter  
Level 3  
Edward T Wheadon House  
Le Truchot  
St Peter Port  
Guernsey



#### **Call us on**

+44 (0)1481 724711 (switchboard)  
+44 (0)1481 740123 (individuals in employment)  
+44 (0)1481 740202 (payment enquiries)

**Email us at** [taxenquiries@gov.gg](mailto:taxenquiries@gov.gg)