



## 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 [delete as appropriate]	Recommended payment*	Grounds / reasons of Appeal

\*Recommended payment is the amount you believe is owed for the year. This must not be reduced by any credit balance currently at your/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 Revenue Service 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:**

Signed .....	Date .....
Email address: .....	
Daytime telephone number:.....	

**Fair Processing Notice:** The information you have provided on this form is required under the Income Tax (Guernsey) Law, 1975 for the purposes of the assessment and collection of income tax. This information will be processed in line with the Data Protection (Bailiwick of Guernsey) Law, 2017. For full details of our Fair Processing Notice and how we look after your data please visit: <https://www.gov.gg/revenueservice>. If you don't have access to the internet please contact us and a paper copy will be provided.

<b>FOR OFFICE USE ONLY</b>	Noted .....	Date .....
----------------------------	-------------	------------

**Form 690(a) (10/18)**