

**GSCCA Circular 15**

**18 September 2020**

**2019 income tax return submission deadline extended to 28 February 2021**

The Revenue Service is extending the 2019 income tax return deadline from 30 November 2020 to 28 February 2021. This decision is intended to allow customers completing corporate and personal income tax returns more time, noting that for many 2020 has been an extraordinary year.

To support this change and enable Revenue Service staff to focus on customer support and processing returns, tax return filing reminders will no longer be sent to customers. Therefore from 1 March 2021 any customers with outstanding 2019 income tax returns will be issued with a penalty.

Backdated surcharges will not be applied to late payment of tax where the 2019 income tax return has been filed by 28 February 2021.

As a result of this extension, there will be a delay in the availability of the calendar year 2020 income tax return. More details on the return, and our new online portal, will be shared towards the end of 2020.

We recognise that there have been ongoing issues with the online corporate income tax return. Our suppliers are working hard on remedying the issues. As issues are remedied we are contacting each customer to ensure the resolution works.

N Forshaw

Director of the Revenue Service