



## Form of Authority (for Professional advisors)

To: The Revenue Service

**Customer's full name** .....  
(please print in capitals)

**Tax/Social Security number** .....  
(if known)

**Customer's address** .....  
.....

I hereby authorise:

Name of professional advisor .....

whose signature is overleaf, to deal with, and for you to furnish them any information they may require, relating to

- my income tax affairs (which will include the income of my spouse where jointly assessed) and my social security contributions
- the income tax affairs of the company

This authorisation allows your advisor to discuss your income tax and social security contribution affairs (if the authority relates to you personally) and to submit completed tax returns on your /the company's behalf. However, you/the company will still be penalised if the tax return is not submitted on time.

The authority shall be deemed to apply until withdrawn by you, in writing, (and will continue to apply to your own tax and contribution affairs (if the authority relates to you personally) once independent taxation is introduced).

To remove this authority please complete form 1012(c).

**Signature of customer** .....

**Date** .....

**To be completed by professional advisor:**

Professional advisor code\* .....

Relevant accounting qualifications .....

(If this authority is for an accountancy firm, with multiple staff, tick this box to confirm that the person signing off the accounts complies with Statement of Practice M50)

**Signature of person (or relevant officer of the accountancy firm) to whom authority is given:**

.....

**Address**

.....  
.....

**Contact telephone number**

.....

**E-mail address**

.....

(for the issue of copies of notices of assessment, statements and all other documents)

\*Note for professional advisors: If you have not yet registered with the Revenue Service and been issued with your professional advisor code, please tick this box

**Fair Processing Notice:** The information you have provided on this form is required under the Income Tax (Guernsey) Law, 1975 and the Social Insurance (Guernsey) Law 1978, for the purposes of the assessment and collection of income tax and social security contributions. 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.

**FOR OFFICE USE ONLY**

Form of authority code

Input by ..... (initials)

Date form actioned by staff: .....

**Form 1012(a) (01/22)**

Revenue Service, PO Box 37, St Peter Port, Guernsey, GY1 3AZ

Tel: +44 (0) 1481 225700 E-mail: [revenueservice@gov.gg](mailto:revenueservice@gov.gg) Website: [www.gov.gg/revenueservice](http://www.gov.gg/revenueservice)