



Guide for Individuals

How do I register as an Individual?

To use our online services for the first time, please go to <https://eforms.gov.gg/> and click on the 'Individuals' link under 'Register here for online services'.

You will be prompted to complete the following sections:

- **Personal details**

Title, first name, surname, email, contact telephone number, date of birth. An email address can only have one individual's tax reference number attached to it.

- **Address**

You will then be able to select your current address by entering your postcode. If your postcode is not found in our database, you will be prompted to provide further details.

- **Memorable word and security questions**

You will be prompted to enter a memorable word which is at least 8 characters long. This will be required each time you login to the site, so please ensure that it is memorable for you, and if you write it down that you keep it in a secure place.

The two security questions will be used to update your memorable word if you have forgotten it.

- **Income tax reference**

You need to enter your income tax reference in the format requested. Your income tax reference should be quoted on all correspondence received from the Income Tax Office.

First box: You will need to enter one number and a letter (typically "O", "A", "V", "B")

Second box: You will need to enter six numbers – if you are separately assessed and have a suffix "B" at the end of your income tax reference, please also enter the suffix 'B' in this second box.

Once all fields have been completed and you have clicked the register button, you will receive an email within 24 hours containing your password to access the site. Once you have logged in to the site, you will have the option to change your password.

Why is my date of birth not accepted?

When adding your date of birth to the site, please make sure that it is entered in the correct format.

For example if your date of birth is 23rd October 1970, it should be entered as 23/10/1970. The date 5th April 1986 would be 05/04/1986.

Why can't I login?

There could be a number of reasons why you can't login – please check that:

- your email address has been entered correctly.
- “caps lock” is not on when entering the password or memorable word.
- you are entering the correct characters from your memorable word .
- you are entering your income tax reference correctly. The first box should contain a number and then a letter (e.g. 50) and the second box should only contain numbers unless you are separately assessed. If you are separately assessed and have a suffix ‘B’ at the end of your income tax reference, this should be entered in the second box.

The system will not accept my password?

Please type in the password sent to your email address rather than copying and pasting it.

What if I have forgotten my password?

You can retrieve your forgotten password by clicking the link below and by entering your email address:

[Forgotten password](#)

Once you have provided the email address you registered with and have selected the forgotten password option, your password will be sent to your mailbox.

What if I have forgotten my memorable word?

Please use the link below to update your memorable word:

[Forgotten memorable word](#)

You will be prompted to provide your email address and select the forgotten memorable word option. You will then be prompted to add a new memorable word and answer the two security questions which were answered during the registration process.

Once all fields are complete and have been submitted you will be able to login by clicking the 'Click here to login' button.

What should I do if I recently married/entered into a civil partnership?

You will need to inform us of your change of circumstances – we will require the full name of your spouse and the date your marriage/civil partnership took place.

Separate returns must be completed for the year in which you marry and assessments will be issued to each of you individually. For following years a return will need to be made by the husband in an opposite-sex marriage, or the elder spouse in a same-sex marriage or civil partnership, who will be responsible for the couple's tax affairs unless a request has been made to be assessed separately. If you wish both spouses to have authority to deal with your income tax affairs, you can either notify us on your annual income tax return or complete a form of authority (form 1012(b) – available to download from <http://www.gov.gg/tax> under "Other tax forms").

Either spouse can, however, request to be assessed separately, but this request must be received in writing, by 31st March in the year following your marriage or by 31st March in the year you wish it to commence. If you are assessed separately, you will each complete your own income tax return and your income tax affairs will be kept separate.

Please remember to quote your income tax reference on all correspondence.

The law was changed to recognise civil partnerships and same-sex marriages with effect from 1 January 2017, so if you entered into a same-sex marriage or a civil partnership prior to the calendar year 2017, you will be treated as married for income tax purposes with effect from 1 January 2017 and will be able to complete a joint calendar year 2017 tax return.

What should I do if I have recently separated?

You will need to contact us, in writing, to confirm the date of separation so that a new income tax reference can be allocated to you if applicable. Ideally this correspondence should be signed by both parties and should quote your current income tax reference.

Please note: The separation date required is the date you ceased to co-habit as a couple, not the date of your legal separation/divorce.

Information about storing emails

It is advisable to only use the “remember my email” option if you are the only person who uses this private computer. Please do not use this option if you are using a public or shared computer.