

Companies Guide

Returns should be submitted by 30 November following the end of the calendar year to which the return relates (i.e. the calendar year 2019 return should be submitted by 30 November 2020) to avoid a late filing penalty.

How do I register a Company?

To use our online services for the first time, please go to www.gov.gg/onlinetaxreturn and click on the 'Companies' link under 'Register here for online services'. For companies it is compulsory to file their income tax returns, for the calendar year 2012 onwards, online.

You will be prompted to complete the following sections:

- **Personal details**
Company Name.
- **Contact/Representative details**
Title, first name, surname, email, contact telephone number of the main contact for your company.
- **Address**
You will then be able to select the company's current address by entering the postcode. If the postcode is not found in the 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. The two security questions will be used to update your memorable word if you have forgotten it.
- **Income tax reference**
You need to enter the company's income tax reference in the format requested. The income tax reference should be quoted on all correspondence received from the Income Tax Office.

First box: Enter 1 number and a letter (typically "C", "AC").

Second box: Enter 6 numbers.

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.

How can I register more than one Company?

If you are the company secretary (or other officer performing the duties of secretary) for more than one company and wish to submit all your company income tax returns under one registration, once you have completed the registration process for one company please email eformsquery@gov.gg, stating the name, income tax reference and email address of the company you have registered, along with the name and income tax reference of each additional company that you wish to register and your official designation at that company.

If you are completing the income tax return on behalf of a company for which you are not the company secretary, please register as an accountant. This will allow you to submit income tax returns for multiple companies provided the Income Tax Office holds a form of authority ("Form 1012") for you as accountant for that company. A form 1012 can be downloaded at <http://www.gov.gg/revenueservice> under "Other tax forms".

If you are a Corporate Service Provider (CSP) and are completing income tax returns for multiple companies that all tick Certificate 2 or 3 on the company income tax return, please register as a Corporate Service Provider in order to have the facility to submit a composite return.

Certificate 2 may be completed if during the year the company did not trade had no assets other than those relating to incorporation and no income from any source whatsoever; or only owned Guernsey property from which no income was received.

Certificate 3 may be completed if during the year the company had no Guernsey employees (other than directors), no Guernsey resident beneficial members, no income from trading activities regulated by the Office of Utility Regulation, no income from rental or development of Guernsey property, no income from banking business, domestic insurance business, insurance management/intermediary business or fiduciary business, no qualifying loans to Guernsey resident participators and has not made a request under section 62AB(1)(a) of the Law.

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.

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.

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.

Completing the company return

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