



## APPEALING AGAINST AN ASSESSMENT

If you feel that you have been incorrectly assessed, you do have the right to appeal. An appeal must be submitted in writing, preferably using the standard Appeals Form (Form 690(a)). This can be downloaded from the website at [www.gov.gg/tax](http://www.gov.gg/tax) under "Other tax forms".

Use of the standard Appeals Form is encouraged so that details are clearly set out and your appeal can be dealt with by the Appeals Clerk before referral, as necessary, to the Assessor or Inspector should there be other matters to consider.

If you are not using an Appeals Form, please ensure your letter is clearly marked "appeal" and that it includes the reasons for the appeal and details of the payment you are recommending.



### 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

Please ensure you indicate the full amount you believe will be due for the year(s) in this column. This is essential in order for the appeal to be processed.

Please explain the full grounds of your appeal in this column, continuing into the 'comments' section of the form if necessary.

Please use this column to indicate which Year(s) of Charge you wish to appeal against, showing each year separately.

If you are appealing against an assessment, this column should be completed to indicate the amount of tax assessed for the year in question (shown on your assessment as 'tax chargeable'). 'Surcharge' and 'supplement' can be deleted in the header.

\*Recommended payment is the amount you believe is owed for the year. This must not be reduced by any credit balance currently at 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 Income Tax Office 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:**

This box should only be ticked if the appeal is late (submitted more than 30 days after the date of issue of the relevant notice of assessment). In this instance, please provide a reason for the late appeal.

If you wish to receive confirmation of your appeal, please supply an email address.

Signed ..... Date .....

Email address: .....

Daytime telephone number: .....

## When should I appeal an assessment?

If you receive your notice of assessment and believe that the amount of tax charged is incorrect, you should notify the Income Tax Office, using the Appeals Form, within 30 days of the date of the assessment, explaining why you think the assessment is incorrect and providing your recommended payment amount.

## Appealing an estimated or interim assessment

An estimated or interim assessment includes similar sources of income (from which tax is not deducted at source) to those included in your previous year's assessment. If any of the source(s) or amounts of income have changed, since the previous year, then you may wish to appeal against the assessment.

If you are unsure of the exact amount of tax that should be paid, the amount stated under 'recommended payment' should be your best estimate.

**Please note that if your final liability is more than the amount of your recommended payment, or if the amount due (being the recommended payment figure) is not paid by the due date(s) provided on your original statement, late payment surcharges may be payable.**

## Appealing a final assessment

A final assessment is based upon the figures declared on your income tax return for the relevant year of charge or the amounts returned to this office by 3rd parties, such as your employer or pension provider. If you do not believe that the assessment is correct, you will need to identify the incorrect amount(s) within the assessment (e.g. employment earnings, pension or bank interest) and confirm the amounts that you believe should have been assessed (providing documentary evidence to substantiate this, such as a payslip, if applicable) so that the assessment may be reconsidered.

## Will I be notified once my appeal is accepted?

If you provide an email address on your appeal, you will receive an email to confirm that the appeal has been accepted. If an email address is not provided, you will not usually receive notification of the acceptance of an appeal. If there is a problem with your appeal or it cannot be accepted or processed, you will be contacted by the Income Tax Office explaining why this is the case.

## Will I receive a revised assessment?

If you have appealed against an estimated or interim assessment, a revised notice of assessment is not usually issued until the relevant income tax return is received. Instead, collection of the tax that you have appealed against will be suspended until the final assessment is issued for the relevant year.

If you have appealed against a final assessment, collection of the relevant tax will be suspended until such time as the assessment is revised or the appeal is resolved.

## Do I have to supply the recommended payment amount myself?

It is essential that you state the amount that you believe you should pay and explain the reasons for your appeal, without this information, the Appeals Clerk will not be able to process the appeal.

## When should I make payment of my recommended payment amount?

You should pay the amount by the due dates provided on your original statement. Please see the examples below.

### Example:

States of Guernsey  
Income Tax

**Notice of Assessment**

MR A N OTHER  
HOUSE  
STREET  
TOWN  
GUERNSEY

Assessment Type: Interim (Estimated)  
Year of Charge: 2015  
Tax No: 10 987654  
Date of Issue: 18/05/2015

SOURCES OF INCOME	Present Assessment	Previous Assessment
Business Income	19675	
<b>TOTAL INCOME</b>	<b>19675</b>	
<b>ALLOWANCES</b> Personal	9675	
<b>TAXABLE INCOME</b>	<b>10000</b>	
<b>TAX CHARGEABLE</b>	<b>2000</b>	

States of Guernsey Income Tax, PO Box 37, 2 Cornet Street, St. Peter Port, Guernsey, GY1 3AZ.  
Tel: +44 (0)1481 Fax: +44 (0)1481 713511 E-mail: enquiries@tax.gov.gg Web Site: www.gov.gg/tax



States of Guernsey  
Income Tax

### NOTICE OF APPEAL

Customer's Name *Mr. A. N. Other* Tax Ref *10 987654*

Professional Advisor (if applicable) *N/A*

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
<i>2015</i>	<i>£2000.00</i>	<i>£1465.00</i>	<i>Business profit in 2015 will not exceed £17,000.00</i>

\*Recommended payment is the amount you believe is owed for the year. This must not be reduced by any credit balance currently at 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 Income Tax Office 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 78 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 *A. N. Other* Date *20/05/15*

Email address: *another@email.gg*

Daytime telephone number: *01481 123456*

The above customer received his Year of Charge 2015 Interim (estimated) Assessment in May 2015. The statement attached to the assessment shows that the tax charged of £2,000.00 is due in two instalments of £1000.00 – the first by 30 June 2015 and the second by 31 December 2015.

The customer does not expect his income in 2015 to be so high.

The customer appeals against the assessment, providing the grounds of his appeal and noting his recommended payment. He calculates the recommended payment as follows:

$$\begin{aligned} \text{Expected income less allowances} &= \text{taxable income } (17,000 - 9,675 = 7,325) \\ & \times \text{Taxable income} \times 20\% \\ &= \text{recommended payment } (7,325 \times 20\% = 1,465) \end{aligned}$$

The appeal can then be processed by the Appeals Clerk and (in the above example) the collection of tax of £535.00 (being tax charged of £2,000.00 less the recommended payment of £1,465.00) can be suspended; this suspension of tax will remain in place until a calendar year 2015 income tax return is submitted by the customer and a final notice of assessment is issued, determining the actual liability for the year.

The customer needs to ensure his recommended payment of £1,465.00 is paid by the dates provided on the original statement i.e. the first half (£732.50) by 30 June 2015 and the second half (£732.50) by 31 December 2015.