



STATES OF ALDERNEY

ALDERNEY OFFICIAL GAZETTE

Published by Authority

VOLUME TWENTY FOUR

ALDERNEY 6th January 2017

No. 2

NOTICE

THE DIRECTOR OF INCOME TAX GIVES NOTICE that, under section 68 of the Income Tax (Guernsey) Law, 1975, as amended, every person, whether or not liable to pay any tax, who has notified him that they are chargeable to tax, is required to deliver to him a return of their income for the calendar year 2016, by 30th November 2017 unless:

- the Director has notified the person, separately, in writing, that they need not do so, and
- the conditions under which such notification was given have continued to be satisfied throughout 2016.

Companies are required to submit their 2016 return online. Individuals may also submit their 2016 return online unless they choose to do so in paper form. The personal and company online returns may be accessed at <https://eforms.gov.gg/>. Personal paper returns may be obtained from the States Office and can also be downloaded from www.gov.gg/tax under "Income tax returns" with effect from 2nd January 2017.

Penalties may be imposed if the return is not received by the due date.

If a person has not notified the Director that they are chargeable to income tax, they must do so by 14th July in the year following the first year they became so chargeable. Penalties may be imposed if such notification is not received within the required timeframe.

240002



Return your Schedules & Cards by 15th January

EMPLOYERS

You must return your fourth quarter 2016 contribution schedules with payment by
NO LATER than 15 January 2017.

A 2½% penalty is applied to all late payments.

SELF & NON EMPLOYED

You must return your fourth quarter 2016 card by
NO LATER than 15 January 2017.

Remember to read the notes on the card before returning

Edward T Wheadon House
Le Truchot
St Peter Port
Guernsey GY1 3WH
Telephone (01481 732502)

240003