

# Alderney Official Gazette

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## NOTICE

NOTICE IS HEREBY GIVEN 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 told the Director of the Revenue Service that they are chargeable to tax, is required to deliver a return of their income (“a return”) for the calendar year 2020, by 28<sup>th</sup> February 2022.

However a return isn’t needed if the Director has told the individual, in writing, that they don’t need to submit one, and their circumstances haven’t changed in 2020.

Companies must submit their return online. Individuals may also submit their return online or they can complete a paper return. 2020 online returns may be accessed through <https://my.gov.gg/revenue>. Personal paper returns are available from the States Office. They can also be downloaded from <https://gov.gg/revenue-service/personal-tax-returns>

Penalties may be imposed if the return isn’t received by the due date.

If a person hasn’t told the Director that they are chargeable to income tax, by 14<sup>th</sup> July in the year following the first year they became so chargeable, penalties may be imposed.

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