

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, SCHEDULE 10. (See end of Document for details)

SCHEDULES

SCHEDULE 10 **U.K.**

Section 70

DIGITAL SERVICES TAX: MINOR AND CONSEQUENTIAL AMENDMENTS

Provisional Collection of Taxes Act 1968

- 1 In section 1(1) of the Provisional Collection of Taxes Act 1968 (temporary statutory effect of House of Commons resolutions affecting income tax etc) after “the apprenticeship levy,” insert “ digital services tax, ”.

FA 1989

- 2 (1) Section 178(2) of FA 1989 (setting of interest rates) is amended as follows.
(2) Omit the “and” at the end of paragraph (u).
(3) After paragraph (v) insert—
“(w) sections 67 and 68 of the Finance Act 2020.”

FA 2007

- 3 (1) Schedule 24 to FA 2007 (penalties for errors) is amended as follows.
(2) In paragraph 1, in the table after the entry relating to accounts in connection with ascertaining liability to corporation tax insert—

“Digital services tax	DST return under paragraph 2 of Schedule 8 to FA 2020.”
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FA 2008

- 4 FA 2008 is amended as follows.
5 (1) Schedule 36 (information and inspection powers) is amended as follows.
(2) In paragraph 63(1) after paragraph (cb) insert—
“(cc) digital services tax,”.
6 (1) Schedule 41 (penalties for failure to notify etc) is amended as follows.
(2) In paragraph 1, in the table after the entry relating to diverted profits tax insert—

“Digital services tax	Obligation under section 54 of FA 2020 (obligation to notify HMRC when threshold conditions for digital services tax are met).”
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- (3) In paragraph 7 after sub-paragraph (4A) insert—

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“(4B) In the case of a relevant obligation relating to digital services tax and an accounting period, the potential lost revenue is so much of any digital services tax payable by members of the group for the accounting period as by reason of the failure is unpaid 12 months after the end of the accounting period.”

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