

SCHEDULES

SCHEDULE 10

DIGITAL SERVICES TAX: MINOR AND CONSEQUENTIAL AMENDMENTS

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.”