
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Paragraph 37. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 8

APPEALS AGAINST HMRC DECISIONS ON TAX

Right of appellant to require review

- 37 (1) If the appellant notifies HMRC that it requires them to review the matter in question, HMRC must—
- (a) notify the appellant of HMRC's view of the matter in question within the relevant period, and
 - (b) review the matter in question in accordance with paragraph 39.
- (2) Sub-paragraph (1) does not apply if—
- (a) the appellant has already given a notification under this paragraph in relation to the matter in question,
 - (b) HMRC have given a notification under paragraph 40 in relation to the matter in question, or
 - (c) the appellant has notified the appeal to the tribunal.
- (3) In this paragraph “the relevant period” means—
- (a) the period of 30 days beginning with the day on which HMRC receive the notification from the appellant, or
 - (b) such longer period as is reasonable.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 37.