

## 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.