

## SCHEDULES

### SCHEDULE 8

#### DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

#### PART 8

##### APPEALS AGAINST HMRC DECISIONS ON TAX

###### *Notifying appeal to tribunal after appellant has required review*

- 41 (1) Where HMRC have notified an appellant under paragraph 37(1)(a) of their view of a matter to which an appeal under paragraph 33 relates, the appellant—
- (a) may not notify the appeal to the tribunal before the beginning of the post-review period;
  - (b) may notify the appeal to the tribunal after the end of that period only if the tribunal gives permission.
- (2) Except where sub-paragraph (3) applies, the post-review period is the period of 30 days beginning with the date of the document in which HMRC give notice of the conclusions of the review in accordance with paragraph 39(6).
- (3) If the period specified in paragraph 39(6) ends without HMRC having given notice of the conclusions of the review, the post-review period is the period that—
- (a) begins with the day following the last day of the period specified in paragraph 39(6), and
  - (b) ends 30 days after the date of the document in which HMRC give notice of the conclusions of the review in accordance with paragraph 39(9).