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*Status: Point in time view as at 22/07/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, PART 1. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 8

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

#### PART 1

##### INTRODUCTION

- 1 (1) References in this Schedule—
  - (a) to the delivery of a DST return are to the delivery of a return by the responsible member for an accounting period where the return complies with the requirements of paragraph 2(2);
  - (b) to the filing date, in relation to a DST return, are to the last day of the period within which the return must be delivered.
- (2) In this Schedule—
  - “relevant person” has the same meaning as in section 47;
  - “tax” means digital services tax;
  - “tribunal” means the First-tier Tribunal, or where determined by or under Tribunal Procedure Rules, the Upper Tribunal.

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