
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, PART 2. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 2

DST RETURNS

DST returns

- 2 (1) A DST return for an accounting period must be delivered before the end of one year from the end of the accounting period.
- (2) A DST return must—
- (a) be in the specified form,
 - (b) contain specified information,
 - (c) contain an assessment (“a self-assessment”) of the amount of tax payable by the group for the accounting period (including a breakdown showing the amount of tax payable by each relevant person), and
 - (d) contain a declaration by the person making the return that the return is, to the best of the person's knowledge, correct and complete.
- (3) In this paragraph “specified” means specified in a notice published by HMRC.

Amendment of return by responsible member

- 3 (1) This paragraph applies where a DST return has been delivered.
- (2) The responsible member may amend the DST return by notice to HMRC.
- (3) The notice must—
- (a) be in the specified form, and
 - (b) contain specified information.
- (4) In this paragraph “specified” means specified in a notice published by HMRC.
- (5) No amendment may be made under this paragraph more than 12 months after the filing date.

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