

Status: Point in time view as at 22/07/2020.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, Cross Heading: Time limits for assessments. (See end of Document for details)

SCHEDULES

SCHEDULE 8 **U.K.**

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 7 **U.K.**

RELIEF IN CASE OF OVERPAID TAX

Time limits for assessments

- 32 An assessment under paragraph 29 or 30 may not be made more than 4 years after the end of the accounting period in which evidence of facts sufficient in the opinion of the Commissioners to justify making the assessment comes to their knowledge.

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