

*Status: Point in time view as at 22/07/2020.*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, SCHEDULE 9. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 9 **U.K.**

Section 66

#### DST PAYMENT NOTICES

##### *Introduction*

- 1 (1) This Schedule applies where a payment notice has been given to a person (“the recipient”).
- (2) In this Schedule—
  - “DST liability”, “payment notice” and “relevant person” have the same meaning as in section 66;
  - “relevant liability” means any DST liability in relation to the group for the accounting period.

##### *Payment notice: effect*

- 2 (1) For the purposes of the recovery from the recipient of any unpaid digital services tax, penalty or interest (including interest accruing after the date of the payment notice) the recipient is treated as if—
  - (a) any relevant liability of a person other than the recipient were a liability of the recipient (“the deemed liability”),
  - (b) the deemed liability became due and payable when the relevant liability became due and payable, and
  - (c) any payments made in respect of the relevant liability were made in respect of the deemed liability.
- (2) Nothing in this paragraph gives the recipient a right to appeal against any assessment, determination or other decision giving rise to a relevant liability (or against the deemed liability).

##### *Payment notice: appeals*

- 3 (1) The recipient may appeal against the notice, within the period of 30 days beginning with the date on which it is given, on the ground that the person is not a relevant person.
- (2) Where an appeal is made, anything required by the notice to be paid is due and payable as if there had been no appeal.

##### *Payment notices: effect of making payment etc*

- 4 (1) If the recipient pays any amount in pursuance of the notice the recipient may recover that amount from the person liable to pay it.
- (2) In calculating the recipient's income, profits or losses for any tax purposes—

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- (a) a payment in pursuance of the notice is not allowed as a deduction, and
  - (b) the reimbursement of any such payment is not regarded as a receipt.
- (3) Any amount paid by the recipient in pursuance of the notice is to be taken into account in calculating—
- (a) the amount unpaid, and
  - (b) the amount due by virtue of any other payment notice relating to the amount unpaid.
- (4) Similarly, any payment by the person liable to pay it of any of the amount unpaid is to be taken into account in calculating the amount due by virtue of the payment notice (or by virtue of any other payment notice relating to the amount unpaid).

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