
Status: Point in time view as at 22/07/2020.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: Payment notices: effect of making payment etc. (See end of Document for details)*

SCHEDULES

SCHEDULE 9 **U.K.**

DST PAYMENT NOTICES

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—
- (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).

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Point in time view as at 22/07/2020.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:
Payment notices: effect of making payment etc.