



# Finance Act 2020

## 2020 CHAPTER 14

### PART 2

#### DIGITAL SERVICES TAX

##### *Introduction*

### **39 Digital services tax: introduction**

- (1) A tax (to be known as “digital services tax”) is charged in accordance with this Part on UK digital services revenues arising to a person in an accounting period.
- (2) The Commissioners for Her Majesty's Revenue and Customs (in this Part referred to as “the Commissioners”) are responsible for the collection and management of digital services tax.
- (3) In this Part—
  - (a) sections 40 to 45 define “UK digital services revenues” and other key expressions;
  - (b) sections 46 to 51 contain the charge to digital services tax;
  - (c) sections 52 to 56 impose a duty to file returns and other reporting requirements;
  - (d) sections 57 to 60 define groups and related concepts;
  - (e) sections 61 to 64 define accounting periods, the meaning of revenues arising, and other accounts-related concepts;
  - (f) sections 65 to 72 contain supplementary and general provisions.

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Point in time view as at 22/07/2020.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