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*Status: Point in time view as at 24/02/2022.*

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

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## SCHEDULES

### SCHEDULE 10

#### DIGITAL SERVICES TAX: MINOR AND CONSEQUENTIAL AMENDMENTS

##### *FA 1989*

- 2 (1) Section 178(2) of FA 1989 (setting of interest rates) is amended as follows.
- (2) Omit the “and” at the end of paragraph (u).
- (3) After paragraph (v) insert—  
“(w) sections 67 and 68 of the Finance Act 2020.”

**Status:**

Point in time view as at 24/02/2022.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 2.