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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2020, Paragraph 13. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

##### PART 4

##### ENQUIRY INTO RETURN

##### *Effect of determination*

- 13 (1) The determination of a question referred to the tribunal under paragraph 10 is binding on the parties to the referral in the same way, and to the same extent, as a decision on a preliminary issue in an appeal.
- (2) The determination must be taken into account by an officer of Revenue and Customs—
- (a) in reaching the officer's conclusions on the enquiry, and
  - (b) in formulating any amendments of the return required to give effect to those conclusions.
- (3) The question determined may not be reopened on an appeal, except to the extent that it could be reopened if it had been determined as a preliminary issue in that appeal.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 13.