

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 5

HMRC DETERMINATIONS

Determination of tax chargeable if no return delivered

- 16 (1) An officer of Revenue and Customs may determine to the best of the officer's information and belief the total amount of tax payable by relevant persons for an accounting period ("an HMRC determination") if the conditions in sub-paragraph (2) are met.
- (2) The conditions in this sub-paragraph are met if—
- (a) no DST return for the accounting period has been delivered by the end of the filing date, and
 - (b) the officer has reasonable grounds for believing the responsible member is under a duty to deliver a DST return for the accounting period.
- (3) Notice of an HMRC determination—
- (a) must state the date on which it is issued, and
 - (b) must be served on the responsible member.
- (4) No HMRC determination may be made more than 3 years after the filing date.