

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 5

HMRC DETERMINATIONS

Determination to have effect as a self-assessment

- 17 (1) An HMRC determination has effect for enforcement purposes as if it were a self-assessment (within the meaning of paragraph 2(2)).
- (2) In sub-paragraph (1) “for enforcement purposes” means for the purposes of provisions providing for—
- (a) tax-related penalties,
 - (b) collection and recovery of tax, and
 - (c) interest on overdue tax.
- (3) Nothing in this paragraph affects any liability to a penalty for failure to deliver a return.