

## SCHEDULES

### SCHEDULE 8

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

#### PART 6

#### HMRC ASSESSMENTS

##### *Time limits for discovery assessments*

- 21 (1) The general rule is that no discovery assessment may be made more than 4 years after the end of the accounting period to which it relates.
- (2) An assessment in a case involving a loss of tax brought about carelessly by a relevant person (or a person acting on their behalf) may be made at any time not more than 6 years after the end of the accounting period to which it relates.
- (3) An assessment in a case involving a loss of tax—
- (a) brought about deliberately by a relevant person (or a person acting on their behalf), or
  - (b) attributable to a failure by the responsible member to comply with an obligation under section 54,
- may be made at any time not more than 20 years after the end of the accounting period to which it relates.