

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 2

DST RETURNS

Amendment of return by responsible member

- 3 (1) This paragraph applies where a DST return has been delivered.
- (2) The responsible member may amend the DST return by notice to HMRC.
- (3) The notice must—
- (a) be in the specified form, and
 - (b) contain specified information.
- (4) In this paragraph “specified” means specified in a notice published by HMRC.
- (5) No amendment may be made under this paragraph more than 12 months after the filing date.