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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 36. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

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

#### PART 8

##### APPEALS AGAINST HMRC DECISIONS ON TAX

###### *Steps that may be taken following notice of appeal*

- 36 (1) This paragraph applies if notice of appeal has been given to HMRC.
- (2) In such a case—
- (a) the appellant may notify HMRC that the appellant requires HMRC to review the matter in question (see paragraph 37),
  - (b) HMRC may notify the appellant of an offer to review the matter in question (see paragraph 38), or
  - (c) the appellant may notify the appeal to the tribunal.
- (3) This paragraph does not prevent the matter in question from being dealt with in accordance with paragraph 44(1) and (2) (settling of appeals by agreement).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 36.