

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).