

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 8

APPEALS AGAINST HMRC DECISIONS ON TAX

Settling of appeals by agreement

- 44 (1) In relation to an appeal of which notice has been given under paragraph 34, “settlement agreement” means an agreement in writing between the appellant and an officer of Revenue and Customs that is—
- (a) entered into before the appeal is determined, and
 - (b) to the effect that the decision appealed against should be upheld without variation, varied in a particular manner or discharged or cancelled.
- (2) Where a settlement agreement is entered into in relation to an appeal, the consequences are to be the same (for all purposes) as if, at the time the agreement was entered into, the tribunal had decided the appeal and had upheld the decision without variation, varied it in that manner or discharged or cancelled it, as the case may be.
- (3) Sub-paragraph (2) does not apply if, within 30 days beginning with the date on which the settlement agreement was entered into, the appellant gives notice in writing to HMRC that it wishes to withdraw from the agreement.
- (4) Sub-paragraph (5) applies where notice of an appeal has been given under paragraph 34 and—
- (a) the appellant notifies HMRC, orally or in writing, that the appellant does not wish to proceed with the appeal, and
 - (b) HMRC do not, within 30 days after that notification, give the appellant notice in writing indicating that they are unwilling that the appeal should be withdrawn.
- (5) Sub-paragraphs (1) to (3) have effect as if, at the date of the appellant’s notification, the appellant and an officer of Revenue and Customs had agreed that the decision under appeal should be upheld without variation.