

Status: Point in time view as at 22/02/2024.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Cases in which Commissioners not liable to give effect to claim. (See end of Document for details)

SCHEDULES

SCHEDULE 8 **U.K.**

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 7 **U.K.**

RELIEF IN CASE OF OVERPAID TAX

Cases in which Commissioners not liable to give effect to claim

- 26 (1) If, or to the extent that, a claim under paragraph 24 falls within any of Cases A to D, the Commissioners are not liable to give effect to the claim.
- (2) Case A is where, in relation to the group, there is unpaid DST liability for the accounting period.
- (3) Case B is where the responsible member is or will be able to seek relief by taking other steps under this Part of this Act.
- (4) Case C is where the responsible member—
- (a) could have sought relief by taking such steps within a period that has now expired, and
 - (b) knew, or ought reasonably to have known, before the end of that period that such relief was available.
- (5) Case D is where—
- (a) the amount paid is excessive by reason of a mistake in calculating the amount of tax payable by the group for the accounting period, and
 - (b) the amount was calculated in accordance with the practice generally prevailing at the time.
- (6) In this paragraph “DST liability” has the same meaning as in section 66.

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