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*Status: Point in time view as at 22/07/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Power to enquire into claims. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

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

#### PART 7

##### RELIEF IN CASE OF OVERPAID TAX

###### *Power to enquire into claims*

- 27 (1) An officer of Revenue and Customs may enquire into a claim under paragraph 24 if the officer gives notice to the responsible member of the officer's intention to do within the time allowed.
- (2) The time allowed is the period ending with the quarter day next following the first anniversary of the day on which the claim was made.
- The quarter days are 31 January, 30 April, 31 July and 31 October.
- (3) A claim enquired into under sub-paragraph (1) may not be the subject of a further notice under that sub-paragraph.

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Power to enquire into claims.