
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Special reduction. (See end of Document for details)

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 9

PENALTIES

Special reduction

- 57 (1) If HMRC think it right because of special circumstances, they may reduce a penalty under this Part of this Schedule.
- (2) In sub-paragraph (1) “special circumstances” does not include—
- (a) ability to pay, or
 - (b) the fact that a potential loss of revenue from one taxpayer is balanced by a potential over-payment by another.
- (3) In sub-paragraph (1) the reference to reducing a penalty includes a reference to—
- (a) staying a penalty, and
 - (b) agreeing a compromise in relation to proceedings in respect of a penalty.

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Special reduction.