
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Paragraph 1. (See end of Document for details)*

SCHEDULES

SCHEDULE 9

DST PAYMENT NOTICES

Introduction

- 1 (1) This Schedule applies where a payment notice has been given to a person (“the recipient”).
- (2) In this Schedule—
 - “DST liability”, “payment notice” and “relevant person” have the same meaning as in section 66;
 - “relevant liability” means any DST liability in relation to the group for the accounting period.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 1.