
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Paragraph 2. (See end of Document for details)*

SCHEDULES

SCHEDULE 9

DST PAYMENT NOTICES

Payment notice: effect

- 2 (1) For the purposes of the recovery from the recipient of any unpaid digital services tax, penalty or interest (including interest accruing after the date of the payment notice) the recipient is treated as if—
- (a) any relevant liability of a person other than the recipient were a liability of the recipient (“the deemed liability”),
 - (b) the deemed liability became due and payable when the relevant liability became due and payable, and
 - (c) any payments made in respect of the relevant liability were made in respect of the deemed liability.
- (2) Nothing in this paragraph gives the recipient a right to appeal against any assessment, determination or other decision giving rise to a relevant liability (or against the deemed liability).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 2.