

SCHEDULES

SCHEDULE 10

DIGITAL SERVICES TAX: MINOR AND CONSEQUENTIAL AMENDMENTS

FA 2008

- 6 (1) Schedule 41 (penalties for failure to notify etc) is amended as follows.
- (2) In paragraph 1, in the table after the entry relating to diverted profits tax insert—

“Digital services tax	Obligation under section 54 of FA 2020 (obligation to notify HMRC when threshold conditions for digital services tax are met).”
-----------------------	---

- (3) In paragraph 7 after sub-paragraph (4A) insert—

“(4B) In the case of a relevant obligation relating to digital services tax and an accounting period, the potential lost revenue is so much of any digital services tax payable by members of the group for the accounting period as by reason of the failure is unpaid 12 months after the end of the accounting period.”