

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 5

HMRC DETERMINATIONS

Determination superseded by actual self-assessment

- 18 (1) If, after an HMRC determination has been made, a DST return is delivered for the accounting period, the self-assessment included in the return supersedes the determination.
- (2) Sub-paragraph (1) does not apply to a return delivered—
- (a) more than 3 years after the day on which the power to make the determination first became exercisable, or
 - (b) more than 12 months after the date of the determination,
- whichever is the later.
- (3) Where—
- (a) proceedings have been begun for the recovery of any tax charged by an HMRC determination, and
 - (b) before the proceedings are concluded the determination is superseded by a self-assessment,
- the proceedings may be continued as if they were proceedings for the recovery of so much of the tax charged by the self-assessment as is due and payable and has not been paid.
- (4) Where—
- (a) action is being taken under Part 1 of Schedule 8 to F(No.2)A 2015 (enforcement of deduction from accounts) for the recovery of an amount (“the original amount”) of tax charged by an HMRC determination, and
 - (b) before that action is concluded, the determination is superseded by a self-assessment,
- that action may be continued as if it were an action for the recovery of so much of the tax charged by the self-assessment as is due and payable, has not been paid and does not exceed the original amount.