

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 2

DST RETURNS

DST returns

- 2 (1) A DST return for an accounting period must be delivered before the end of one year from the end of the accounting period.
- (2) A DST return must—
 - (a) be in the specified form,
 - (b) contain specified information,
 - (c) contain an assessment (“a self-assessment”) of the amount of tax payable by the group for the accounting period (including a breakdown showing the amount of tax payable by each relevant person), and
 - (d) contain a declaration by the person making the return that the return is, to the best of the person’s knowledge, correct and complete.
- (3) In this paragraph “specified” means specified in a notice published by HMRC.