

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 6

HMRC ASSESSMENTS

Assessment procedure etc

- 22 (1) Where notice of a discovery assessment is issued, the notice must be served on the responsible member.
- (2) The notice must state—
- (a) the tax due,
 - (b) the date on which the notice is issued, and
 - (c) the time within which any appeal against the assessment must be made.
- (3) After notice of the assessment has been served under this paragraph, the assessment may not be altered except as provided for by or under this Part of this Act.
- (4) Where an officer of Revenue and Customs has—
- (a) decided to make an assessment to tax, and
 - (b) taken all other decisions needed for arriving at the amount of the assessment,
- the officer may entrust to some other officer of Revenue and Customs the responsibility for completing the assessing procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the assessment.