

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 7

RELIEF IN CASE OF OVERPAID TAX

Making a claim

- 25 (1) A claim under paragraph 24 may not be made—
- (a) if the amount paid is excessive by reason of a mistake in a DST return or returns, more than 4 years after the end of the accounting period to which the return (or, if more than one, the first return) relates, and
 - (b) otherwise, more than 4 years after the end of the accounting period in respect of which the amount was paid.
- (2) A claim must—
- (a) be in the specified form, and
 - (b) contain specified information.
- (3) A claim may not be made by being included in a DST return.
- (4) In this paragraph “specified” means specified in a notice published by HMRC.