

## SCHEDULES

### SCHEDULE 8

#### DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

#### PART 7

##### RELIEF IN CASE OF OVERPAID TAX

*Cases in which Commissioners not liable to give effect to claim*

- 26 (1) If, or to the extent that, a claim under paragraph 24 falls within any of Cases A to D, the Commissioners are not liable to give effect to the claim.
- (2) Case A is where, in relation to the group, there is unpaid DST liability for the accounting period.
- (3) Case B is where the responsible member is or will be able to seek relief by taking other steps under this Part of this Act.
- (4) Case C is where the responsible member—
- (a) could have sought relief by taking such steps within a period that has now expired, and
  - (b) knew, or ought reasonably to have known, before the end of that period that such relief was available.
- (5) Case D is where—
- (a) the amount paid is excessive by reason of a mistake in calculating the amount of tax payable by the group for the accounting period, and
  - (b) the amount was calculated in accordance with the practice generally prevailing at the time.
- (6) In this paragraph “DST liability” has the same meaning as in section 66.