

## SCHEDULES

### SCHEDULE 8

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

#### PART 7

##### RELIEF IN CASE OF OVERPAID TAX

##### *Supplementary assessments*

- 30 (1) This paragraph applies where—
- (a) an assessment has been notified under paragraph 29, and
  - (b) it appears to the Commissioners that the amount which ought to have been assessed as due exceeds the amount that has already been assessed.
- (2) The Commissioners may—
- (a) on or before the last day on which the assessment under paragraph 29 could have been made, make a supplementary assessment of the amount of tax due, and
  - (b) notify the amount to the responsible member.