

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 8

APPEALS AGAINST HMRC DECISIONS ON TAX

Offer of review by HMRC

- 38 (1) Sub-paragraphs (2) to (5) apply if HMRC notify the appellant of an offer to review the matter in question.
- (2) The notification must include a statement of HMRC’s view of the matter in question.
- (3) If the appellant notifies HMRC within the acceptance period that it accepts the offer, HMRC must review the matter in question in accordance with paragraph 39.
- (4) If the appellant does not accept the offer in accordance with sub-paragraph (3)—
- (a) HMRC’s view of the matter in question is treated as if it were contained in a settlement agreement (see paragraph 44(1)), but
 - (b) paragraph 44(3) (right to withdraw from agreement) does not apply in relation to that notional agreement.
- (5) Sub-paragraph (4) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal under paragraph 42.
- (6) HMRC may not take the action mentioned in sub-paragraph (1) at any time if before that time—
- (a) HMRC have given a notification under this paragraph in relation to the matter in question,
 - (b) the appellant has given a notification under paragraph 37 in relation to the matter in question, or
 - (c) the appellant has notified the appeal to the tribunal.
- (7) In this paragraph “acceptance period” means the period of 30 days beginning with the date of the document by which HMRC notify the appellant of the offer to review the matter in question.