

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 8

APPEALS AGAINST HMRC DECISIONS ON TAX

Notifying appeal to tribunal after HMRC have offered review

- 42 (1) Where HMRC have offered to review the matter to which a notice of an appeal under paragraph 33 relates, the right of the appellant at any time to notify the appeal to the tribunal depends on whether or not the appellant has accepted the offer at that time.
- (2) If the appellant has accepted the offer, the appellant—
- (a) may not notify the appeal to the tribunal before the beginning of the post-review period;
 - (b) may notify the appeal to the tribunal after the end of that period only if the tribunal gives permission.
- (3) If the appellant has not accepted the offer, the appellant—
- (a) may notify the appeal to the tribunal within the acceptance period;
 - (b) may notify the appeal to the tribunal after the end of that period only if the tribunal gives permission.
- (4) In this paragraph—
- (a) “acceptance period” has the same meaning as in paragraph 38;
 - (b) “post-review period” has the same meaning as in paragraph 41.