

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 8

APPEALS AGAINST HMRC DECISIONS ON TAX

Appeal does not postpone recovery of tax

- 45 (1) Where there is an appeal under paragraph 33, the tax in question remains due and payable as if there had been no appeal.
- (2) That is subject to paragraphs 46 and 47.