

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 3

DUTY TO KEEP AND PRESERVE RECORDS

Preservation of information etc

- 5 The duty under paragraph 4 to preserve records may be satisfied—
- (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means,
- subject to any conditions or exceptions specified in a notice published by HMRC.