

# SCHEDULES

## SCHEDULE 8

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

#### **PART 8**

##### APPEALS AGAINST HMRC DECISIONS ON TAX

###### *Tribunal determinations*

- 51 The determination of the tribunal in relation to any proceedings under this Part of this Schedule is final and conclusive except as otherwise provided in sections 9 to 14 of the Tribunals, Courts and Enforcement Act 2007 (or in this Part of this Act).