

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 9

PENALTIES

Failure to deliver a return: reasonable excuse

- 54 (1) Liability to a penalty under paragraph 52 or 53 in relation to a failure to make a return does not arise if the person (“P”) satisfies HMRC or (on appeal) the tribunal that there is a reasonable excuse for the failure.
- (2) For that purpose—
- (a) an insufficiency of funds is not a reasonable excuse,
 - (b) where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the failure, and
 - (c) where P had a reasonable excuse for the failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.