

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 9

PENALTIES

Failure to keep and preserve records: penalty

- 55 (1) A person who fails to comply with paragraph 4 in relation to an accounting period is liable to a penalty not exceeding £3,000, subject to the following exception.
- (2) No penalty is incurred if HMRC are satisfied that any facts which they reasonably require to be proved, and which would have been proved by the records, are proved by other documentary evidence provided to HMRC.