

## SCHEDULES

### SCHEDULE 8

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

#### PART 4

#### ENQUIRY INTO RETURN

##### *Notice of enquiry*

- 6 (1) An officer of Revenue and Customs may enquire into a DST return if, within the time allowed, the officer gives notice to the responsible member of the officer's intention to do so.
- (2) The time allowed is—
- (a) if the return was delivered on or before the filing date, up to the end of the period of 12 months after the filing date;
  - (b) if the return was delivered after the filing date, up to and including the quarter day next following the first anniversary of the day on which the return was delivered;
  - (c) if the return is amended under paragraph 3, up to and including the quarter day next following the first anniversary of the day on which the return was amended.

The quarter days are 31 January, 30 April, 31 July and 31 October.

- (3) A return that has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) of the return under paragraph 3.
- (4) A notice under this paragraph is referred to as a “notice of enquiry”.