

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 4

ENQUIRY INTO RETURN

Scope of enquiry

- 7 (1) An enquiry extends to anything contained in the return, or required to be contained in the return, including anything that relates—
- (a) to the question of whether tax is chargeable in respect of the accounting period, or
 - (b) to the amount of tax so chargeable.

This is subject to the following exception.

- (2) If the notice of enquiry is given as a result of an amendment of the return under paragraph 3—
- (a) at a time when it is no longer possible to give notice of enquiry under paragraph 6(2)(a) or (b), or
 - (b) after an enquiry into a return has been completed,
- the enquiry into the return is limited to matters to which the amendment relates or that are affected by the amendment.