

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 3

DUTY TO KEEP AND PRESERVE RECORDS

Duty to keep and preserve records

- 4 (1) This paragraph applies in relation to a group for an accounting period if the responsible member is required by section 56 to deliver a DST return for that period.
- (2) The responsible member must—
- (a) keep such records as may be needed to enable it to deliver a correct and complete DST return, and
 - (b) preserve those records in accordance with this paragraph.
- (3) The records must be preserved until the end of the relevant day.
- (4) In this paragraph “the relevant day” means—
- (a) the sixth anniversary of the last day of the accounting period, or
 - (b) such earlier day as may be specified (and different days may be specified for different cases).
- (5) In this paragraph “specified” means specified in a notice published by HMRC.

Preservation of information etc

- 5 The duty under paragraph 4 to preserve records may be satisfied—
- (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means,
- subject to any conditions or exceptions specified in a notice published by HMRC.