



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

Digital services revenues, UK digital services revenues etc

44 Meaning of “user” and “UK user”

- (1) This section applies for the purposes of this Part.
- (2) Any reference to a user, in relation to a digital services activity of a person (the “provider”), does not include—
 - (a) the provider or a member of the same group as the provider, or
 - (b) an employee of a person within paragraph (a), acting in the course of that person’s business.
- (3) “UK user” means any user who it is reasonable to assume—
 - (a) in the case of an individual, is normally in the United Kingdom;
 - (b) in any other case, is established in the United Kingdom.