



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

Duty to submit returns etc

52 Meaning of “the responsible member”

- (1) In this Part any reference to “the responsible member” of a group, at any time, is a reference to the following person—
 - (a) if at that time a nomination under subsection (2) is in force, the person nominated;
 - (b) otherwise, the parent of the group.
- (2) The parent of a group may nominate a person to be “the responsible member” of the group if—
 - (a) the person is a member of the group,
 - (b) the person is a company, and
 - (c) the parent agrees in writing to provide the person with everything the person may reasonably require in order to comply with—
 - (i) any obligation imposed by or under this Part, or
 - (ii) any other obligation imposed on the person in connection with any digital services tax liability of any member of the group.
- (3) A nomination is in force from the time it is made until any of the following events occurs—
 - (a) the parent nominates another person;
 - (b) the person nominated ceases to be a member of the group or ceases to be a company;
 - (c) an officer of Revenue and Customs or the parent revokes the nomination.

Status: This is the original version (as it was originally enacted).

- (4) An officer of Revenue and Customs may revoke a nomination only if the officer has reason to believe that the person nominated—
- (a) is not being provided with something the person reasonably requires in order to comply with an obligation of a kind mentioned in subsection (2)(c), or
 - (b) is not complying with any such obligation.
- (5) An officer of Revenue and Customs revokes a nomination by notifying the parent and the nominated person of the revocation.
- The revocation has effect when the notification is issued.
- (6) Any nomination, or revocation of a nomination, must be in writing.