



# Finance Act 2020

## 2020 CHAPTER 14

### PART 2

#### DIGITAL SERVICES TAX

##### *Duty to submit returns etc*

#### **53 Continuity of obligations etc where change in the responsible member**

- (1) This section applies if at any time (“the relevant time”) a person (“the new responsible member”) becomes the responsible member of a group in place of another person (“the old responsible member”).
- (2) The relevant obligations and liabilities of the new responsible member include any relevant obligations and liabilities of the old responsible member as respects the group.
- (3) Anything done as respects the group by or in relation to the old responsible member, before the relevant time, is treated as having been done by or in relation to the new responsible member.
- (4) Accordingly, a penalty may be imposed on the new responsible member in respect of anything done before the relevant time if, at that time, a penalty could have been imposed on the old responsible member in respect of the thing done.
- (5) Anything done by HMRC in relation to the old responsible member as respects the group, before the end of the day the change is notified, is treated for all relevant purposes as done by or in relation to the new responsible member.
- (6) Anything (including any proceedings) relating to the group that, at any time during the period beginning with the relevant time and ending with the day the change is notified, is in the process of being done in relation to the old responsible member may be continued in relation to the new responsible member.
- (7) Accordingly, any reference in an enactment or other instrument to the responsible member of the group is to be read, so far as necessary for the purposes of giving effect

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*Status: This is the original version (as it was originally enacted).*

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to any of subsections (2) to (6), as being or including a reference to the new responsible member.

(8) In this section—

- (a) any reference to an act includes an omission;
- (b) any reference to the day the change is notified is to the day on which an officer of Revenue and Customs receives notification, in accordance with section 55, that the new responsible member has become the responsible member of the group;
- (c) “relevant obligations and liabilities” means any obligations or other liabilities relating to digital services tax;
- (d) “relevant purposes” means any purposes relating to digital services tax.

(9) Nothing in this section—

- (a) prevents HMRC or anyone else, after the relevant time, from imposing a penalty, exercising any other power, or doing anything else, in relation to the old responsible member in respect of anything done before the relevant time, or
- (b) affects the validity of anything done before the relevant time.