



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

Duty to submit returns etc

54 Duty to notify HMRC when threshold conditions are met

- (1) This section applies—
- (a) in relation to the first accounting period of a group in respect of which the threshold conditions are met, and
 - (b) where a direction under section 56 has been given in respect of a group, in relation to the first relevant accounting period in respect of which the threshold conditions are met.

In paragraph (b) “relevant accounting period” means the accounting period specified in the direction or any subsequent accounting period.

- (2) The responsible member must provide specified information to HMRC.
- (3) The information must be provided in the specified way.
- (4) The information must be provided before the end of the period of 90 days from the end of the accounting period.
- (5) In subsections (2) and (3) “specified” means specified in a notice published by HMRC.