



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

Duty to submit returns etc

56 Duty to file returns

- (1) This section applies where the threshold conditions are met in relation to a group for an accounting period.
- (2) The responsible member must deliver a DST return—
 - (a) for the accounting period, and
 - (b) for each subsequent accounting period, subject to subsection (3).
- (3) An officer of Revenue and Customs may, on the application of the responsible member, direct that the duty to deliver a DST return does not apply in relation to an accounting period specified in the direction or subsequent accounting periods.
- (4) Such a direction may be given only if it appears to the officer that the threshold conditions will not be met in relation to the group for any accounting period beginning with the specified accounting period.
- (5) Nothing in a direction under subsection (3) prevents the further application of this section to the group, in any subsequent accounting period in which the threshold conditions are met.
- (6) Schedule 8 contains provision about DST returns, enquiries, assessments etc.