



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

Accounting periods, accounts etc

62 Apportionment of revenues or expenses to accounting period

- (1) This section applies if a group's period of account does not coincide with an accounting period.
- (2) The revenues or expenses of a period of account may be apportioned to the parts of that period falling within different accounting periods.
- (3) The apportionment must be made by reference to the number of days in the periods concerned.