



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

General

72 Interpretation of Part

In this Part—

- “accounting period” has the meaning given by section 61;
- “the applicable accounting standards” has the meaning given by section 64;
- “the Commissioners” has the meaning given by section 39;
- “company” has the meaning given by section 1121(1) of CTA 2010;
- “digital services activity” has the meaning given by section 43;
- “digital services revenues” has the meaning given by section 40;
- “group” has the meaning given by section 57;
- “group’s accounts” has the meaning given by section 61;
- “HMRC” means Her Majesty’s Revenue and Customs;
- “IAS” has the meaning given by section 64;
- “member” has the meaning given by section 57;
- “parent” has the meaning given by section 57;
- “the responsible member” has the meaning given by section 52;
- “subsidiary” has the meaning given by section 57;
- “the threshold conditions” has the meaning given by section 46;
- “UK digital services revenues” has the meaning given by section 41;
- “UK user” has the meaning given by section 44;
- “user” has the meaning given by section 44.