



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

Introduction

39 Digital services tax: introduction

- (1) A tax (to be known as “digital services tax”) is charged in accordance with this Part on UK digital services revenues arising to a person in an accounting period.
- (2) The Commissioners for Her Majesty’s Revenue and Customs (in this Part referred to as “the Commissioners”) are responsible for the collection and management of digital services tax.
- (3) In this Part—
 - (a) sections 40 to 45 define “UK digital services revenues” and other key expressions;
 - (b) sections 46 to 51 contain the charge to digital services tax;
 - (c) sections 52 to 56 impose a duty to file returns and other reporting requirements;
 - (d) sections 57 to 60 define groups and related concepts;
 - (e) sections 61 to 64 define accounting periods, the meaning of revenues arising, and other accounts-related concepts;
 - (f) sections 65 to 72 contain supplementary and general provisions.