

SCHEDULES

SCHEDULE 10

DIGITAL SERVICES TAX: MINOR AND CONSEQUENTIAL AMENDMENTS

FA 2007

- 3 (1) Schedule 24 to FA 2007 (penalties for errors) is amended as follows.
- (2) In paragraph 1, in the table after the entry relating to accounts in connection with ascertaining liability to corporation tax insert—

“Digital services tax	DST return under paragraph 2 of Schedule 8 to FA 2020.”
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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: FA 2007.