

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 1

INTRODUCTION

- 1 (1) References in this Schedule—
 - (a) to the delivery of a DST return are to the delivery of a return by the responsible member for an accounting period where the return complies with the requirements of paragraph 2(2);
 - (b) to the filing date, in relation to a DST return, are to the last day of the period within which the return must be delivered.
- (2) In this Schedule—
 - “relevant person” has the same meaning as in section 47;
 - “tax” means digital services tax;
 - “tribunal” means the First-tier Tribunal, or where determined by or under Tribunal Procedure Rules, the Upper Tribunal.