
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Paragraph 14. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 4

ENQUIRY INTO RETURN

Completion of enquiry

- 14 (1) An enquiry is completed when an officer of Revenue and Customs by notice (a “closure notice”) informs the responsible member that the enquiry is complete and states the conclusions reached in the enquiry.
- (2) A closure notice must either—
- (a) state that in the opinion of an officer of Revenue and Customs no amendment of the return is required, or
 - (b) make the amendments of the return required to give effect to the conclusions stated in the notice.
- (3) A closure notice takes effect when it is issued.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 14.