Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2020, Paragraph 19. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 6

HMRC ASSESSMENTS

Assessments where loss of tax discovered

19 (1) If, in respect of an accounting period of a group, an officer of Revenue and Customs discovers that—

(a) an amount of tax that ought to have been assessed has not been assessed, or

(b) an assessment to tax is or has become insufficient,

the officer may make an assessment (a "discovery assessment") in the amount or further amount which ought in the officer's opinion to be charged in order to make good to the Crown the loss of tax.

(2) This is subject to the restrictions in paragraph 20.

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2020, Paragraph 19.