
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Paragraph 24. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 7

RELIEF IN CASE OF OVERPAID TAX

Claim for relief for overpaid tax

- 24 (1) This paragraph applies where, in relation to a group, an amount has been paid by way of tax for an accounting period which was not tax due.
- (2) The responsible member may make a claim to the Commissioners for repayment of the amount.
- (3) The Commissioners must give effect to such a claim; but this is subject to—
- (a) paragraph 26 (cases where no liability to give effect to claim), and
 - (b) paragraph 27 (power to enquire into claims).
- (4) Except as provided for by or under this Part of this Act, the Commissioners are not liable to repay any amount paid by way of tax by reason of the fact it was not tax due.
- (5) This paragraph is to be read with paragraph 25.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 24.