

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 7

RELIEF IN CASE OF OVERPAID TAX

Assessment for excessive repayment etc

- 29 (1) This paragraph applies where—
- (a) an amount has been paid by way of a repayment of tax, and
 - (b) the amount paid exceeded the amount which the Commissioners were liable at that time to repay.
- (2) The Commissioners may—
- (a) to the best of their judgment, assess the amount of the excess, and
 - (b) notify the amount to the responsible member.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 29.