

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 8

APPEALS AGAINST HMRC DECISIONS ON TAX

Notice of appeal

- 34 (1) Notice of appeal under paragraph 33 must be given to HMRC—
- (a) in writing,
 - (b) within 30 days after the specified date.
- (2) In sub-paragraph (1) “specified date” means—
- (a) in relation to an appeal under paragraph 33(1)(a), the date on which the notice of amendment was issued;
 - (b) in relation to an appeal under paragraph 33(1)(b) or (d), the date on which the closure notice was issued;
 - (c) in relation to an appeal under paragraph 33(1)(c) or (e), the date on which the notice of assessment was issued.
- (3) The notice of appeal must specify the grounds of appeal.