

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 8

APPEALS AGAINST HMRC DECISIONS ON TAX

Assessments and self-assessments

- 48 (1) This paragraph applies where an appeal under paragraph 33 has been notified to the tribunal.
- (2) If the tribunal decides that a relevant person is overcharged by a self-assessment or any other assessment, the assessment must be reduced accordingly.
- (3) If the tribunal decides that a relevant person is undercharged to tax by a self-assessment or any other assessment, the assessment must be increased accordingly.
- (4) In a case where neither sub-paragraph (2) or (3) apply, the assessment is to stand good.