

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 51. (See end of Document for details)

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 8

APPEALS AGAINST HMRC DECISIONS ON TAX

Tribunal determinations

- 51 The determination of the tribunal in relation to any proceedings under this Part of this Schedule is final and conclusive except as otherwise provided in sections 9 to 14 of the Tribunals, Courts and Enforcement Act 2007 (or in this Part of this Act).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 51.