

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 9

PENALTIES

Failure to deliver return: flat-rate penalty

- 52 (1) A person who is required to file a DST return and fails to do so by the filing date is liable to a penalty under this paragraph.

The person may also be liable to a penalty under paragraph 53 (tax-related penalties).

- (2) The penalty is—
- (a) £100, if the return is delivered within 3 months after the filing date;
 - (b) £200, in any other case.
- (3) The amounts are increased to £500 and £1,000 (respectively) for a third successive failure.
- (4) For this purpose, a “third successive failure” occurs where—
- (a) the duty under section 56 (duty to file returns) applies in relation to a group for 3 successive accounting periods,
 - (b) a person was liable to a penalty under this paragraph in respect of each of the first 2 accounting periods, and
 - (c) a person is liable to a penalty under this paragraph in respect of the third accounting period.