

## SCHEDULES

### SCHEDULE 8

#### DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

#### PART 9

#### PENALTIES

##### *Failure to deliver return: tax-related penalty*

- 53 (1) A person who is required to file a DST return for an accounting period and fails to do so within 18 months from the end of that period is liable to a penalty under this paragraph.

This is in addition to any penalty under paragraph 52 (flat-rate penalty).

- (2) The penalty is—
- (a) 10% of the unpaid tax, if the return is filed within 2 years from the end of the accounting period;
  - (b) 20% of the unpaid tax, in any other case.
- (3) The “unpaid tax” means the total amount of tax payable by members of the group for the accounting period which remains unpaid on the date when the liability to the penalty under this paragraph arises.