

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2020, Paragraph 60. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 8

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

#### PART 9

#### PENALTIES

##### *Payments in respect of penalties*

- 60 (1) This paragraph applies if—
- (a) a person liable to a penalty under this Part of this Schedule has an agreement in relation to the penalty with one or more companies within the charge to corporation tax, and
  - (b) as a result of the agreement, the person receives a payment or payments in respect of the penalty that do not, in total, exceed the amount of the penalty.
- (2) The payment—
- (a) is not to be taken into account in calculating the profits for corporation tax purposes of either the person or the company making the payment, and
  - (b) is not to be regarded as a distribution for corporation tax purposes.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 60.