

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 4

ENQUIRY INTO RETURN

Amendment of return by responsible member during enquiry

- 9 (1) This paragraph applies if a DST return is amended under paragraph 3 at a time when an enquiry is in progress into the return.
- (2) The amendment does not restrict the scope of the enquiry but may be taken into account (together with any matters arising) in the enquiry.
- (3) While the enquiry is in progress, so far as the amendment affects the amount stated in the self-assessment as the amount of tax payable, the amendment does not take effect in relation to any matter to which it relates or which is affected by it.
- (4) An amendment whose effect is deferred under sub-paragraph (3) takes effect as follows—
- (a) if the conclusions in a closure notice state either—
 - (i) that the amendment was not taken into account in the enquiry, or
 - (ii) that no amendment of the return is required arising from the enquiry, the amendment takes effect when the closure notice is issued (see paragraph 14);
 - (b) in any other case, the amendment takes effect as part of the amendments made by the closure notice.
- (5) For the purposes of this paragraph the period during which an enquiry is in progress is the whole of the period—
- (a) beginning with the day on which notice of enquiry is given, and
 - (b) ending with the day on which the enquiry is completed.