
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Cross
Heading: Liability to amounts charged by way of discovery assessment. (See end of Document for details)

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 6

HMRC ASSESSMENTS

Liability to amounts charged by way of discovery assessment

- 23 (1) This paragraph applies where—
- (a) notice of a discovery assessment has been issued under paragraph 22, and
 - (b) no appeal has been brought against the assessment under paragraph 33(1)(c).
- (2) The responsible member is liable to the tax due, subject as follows.
- (3) The responsible member may make a request to an officer of Revenue and Customs for one or more other relevant persons to be liable to the tax due (or any part of it).
- (4) The request must be made within 30 days of the date of issue of the notice of assessment.
- (5) Within 30 days of receiving the request, the officer must—
- (a) either agree to the request or refuse it,
 - (b) notify the responsible member of the decision, and
 - (c) if the officer agrees to the request, give effect to it by making all necessary adjustments.
- (6) An officer may not agree to the request unless satisfied it is reasonable in all the circumstances.
- (7) A request or notification under this paragraph must be in writing.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading:
Liability to amounts charged by way of discovery assessment.