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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Restrictions on assessments. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

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

#### PART 6

#### HMRC ASSESSMENTS

##### *Restrictions on assessments*

- 20 (1) If a DST return has been delivered in respect of the accounting period, the power to make a discovery assessment—
- (a) may only be made in the two cases specified in sub-paragraphs (2) and (3), and
  - (b) may not be made in the circumstances specified in sub-paragraph (5).
- (2) The first case is where the situation mentioned in paragraph 19(1) was brought about carelessly or deliberately on the part of—
- (a) a relevant person, or
  - (b) a person acting on behalf of a relevant person.
- (3) The second case is where an officer of Revenue and Customs, at the time the officer—
- (a) ceased to be entitled to give a notice of enquiry into the return, or
  - (b) completed an enquiry into the return,
- could not have been reasonably expected, on the basis of the information made available to the officer before that time, to be aware of the situation mentioned in paragraph 19(1).
- (4) For this purpose information is regarded as made available to the officer of Revenue and Customs if—
- (a) it is contained in the DST return for the accounting period in question or either of the two immediately preceding accounting periods,
  - (b) it is contained in any documents produced or information provided by the responsible member for the purposes of an enquiry into any such return, or
  - (c) it is information the existence of which, and the relevance of which as regards the situation mentioned in paragraph 19(1)—
    - (i) could reasonably be expected to be inferred by the officer of Revenue and Customs from information falling within paragraph (a) or (b), or
    - (ii) are notified in writing to an officer of Revenue and Customs by the responsible member or another person acting on the responsible member's behalf.
- (5) No discovery assessment may be made if—

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- (a) the situation mentioned in paragraph 19(1) is attributable to a mistake in the return as to the basis on which the tax liability ought to have been calculated, and
- (b) the return was in fact made on the basis or in accordance with the practice generally prevailing at the time it was made.

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