
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Effect of conclusions of review. (See end of Document for details)

SCHEDULES

SCHEDULE 8

DIGITAL SERVICES TAX: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 8

APPEALS AGAINST HMRC DECISIONS ON TAX

Effect of conclusions of review

- 40 (1) If HMRC give notice of the conclusions of a review (see paragraph 39)—
- (a) the conclusions are to be treated as if they were contained in a settlement agreement (see paragraph 44(1)), but
 - (b) paragraph 44(3) (withdrawal from agreement) does not apply in relation to that notional agreement.
- (2) Sub-paragraph (1) does not apply to the matter in question if, or to the extent that, the appellant notifies the appeal to the tribunal (see paragraphs 41 and 42).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading:
Effect of conclusions of review.