

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

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## SCHEDULES

### SCHEDULE 8

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

#### PART 8

#### APPEALS AGAINST HMRC DECISIONS ON TAX

##### *Tribunal determinations*

- 51 The determination of the tribunal in relation to any proceedings under this Part of this Schedule is final and conclusive except as otherwise provided in sections 9 to 14 of the Tribunals, Courts and Enforcement Act 2007 (or in this Part of this Act).

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