



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

Charge to tax

46 Meaning of “the threshold conditions”

- (1) For the purposes of this Part “the threshold conditions”, in relation to a group, for an accounting period are—
 - (a) that the total amount of digital services revenues arising in that period to members of the group exceeds £500 million, and
 - (b) that the total amount of UK digital services revenues arising in that period to members of the group exceeds £25 million.
- (2) But if the duration of the accounting period is less than a year, the amounts mentioned in subsection (1)(a) and (b) are proportionately reduced.