



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

Supplementary

65 Anti-avoidance

- (1) Any tax advantage that would (apart from this section) arise from relevant avoidance arrangements is to be counteracted by the making of such adjustments as are just and reasonable.
- (2) The adjustments (whether or not made by an officer of Revenue and Customs) may be made by way of an assessment, the modification of an assessment, amendment or disallowance of a claim, or otherwise.
- (3) Arrangements are “relevant avoidance arrangements” if their main purpose, or one of their main purposes, is to enable a person to obtain a tax advantage.
- (4) But arrangements are not “relevant avoidance arrangements” if the obtaining of any tax advantage that would (apart from this section) arise from them can reasonably be regarded as consistent with—
 - (a) any principles on which the provisions of this Part that are relevant to the arrangements are based (whether express or implied), and
 - (b) the policy objectives of those provisions.
- (5) In this section—

“arrangements” include any agreement, understanding, scheme, transaction or series of transactions (whether or not legally enforceable);

“tax” means digital services tax (and “tax advantage” is to be construed accordingly);

“tax advantage” includes—
 - (a) avoidance or reduction of a charge to tax or an assessment to tax,

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Section 65. (See end of Document for details)*

- (b) repayment or increased repayment of tax,
- (c) avoidance of a possible assessment to tax, and
- (d) deferral of a payment of tax or advancement of a repayment of tax.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 65.