



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

Supplementary

68 Interest on overpaid DST etc

- (1) Where a payment in respect of a person's digital services tax liability for an accounting period is made before the due date, the payment carries interest at the applicable rate from the later of—
 - (a) the date the payment is made, and
 - (b) 6 months and 13 days from the start of the accounting period,until the due date.
- (2) Where a repayment of digital services tax paid by a person for an accounting period falls to be made, the repayment carries interest at the applicable rate—
 - (a) from the due date or, if later, the date the digital services tax was paid, and
 - (b) until the order for repayment is issued.
- (3) Where a repayment of digital services tax is a repayment of tax paid by a person on different dates, it is to be treated so far as possible as a repayment of tax paid on a later (rather than an earlier) date among those dates.
- (4) Where—
 - (a) interest has been paid to a person under this section,
 - (b) there is a change in the person's assessed liability,
 - (c) the change does not correct (wholly or in part) an error made by an officer of Revenue and Customs, and
 - (d) as a result of the change (and in particular not as a result of an error in the calculation of interest) it appears to an officer of Revenue and Customs that some or all of the interest ought not to have been paid,

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Section 68. (See end of Document for details)*

the interest that ought not to have been paid may be recovered from the person.

(5) For the purposes of subsection (4)(b) there is a change in a person's assessed liability if (and only if)—

(a) an assessment, or an amendment of an assessment, of the amount of digital services tax payable by the person for the accounting period in question is made, or

(b) an HMRC determination of that amount is made,

whether or not any previous assessment or determination has been made.

(6) In this section—

“the applicable rate” has the same meaning as in section 67;

“the due date”, in relation to an accounting period, means the date digital services tax for the accounting period becomes due and payable;

“error” includes—

(a) any computational error, and

(b) the allowance of a claim that ought not to have been allowed;

“HMRC determination” means a determination under Part 5 of Schedule 8.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 68.