



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

Supplementary

69 Recovery of DST liability

- (1) Any amount due by way of DST liability is recoverable as a debt due to the Crown.
- (2) In this section “DST liability” has the same meaning as in section 66.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 69.