Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 2. (See end of Document for details)

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SCHEDULE 10

DIGITAL SERVICES TAX: MINOR AND CONSEQUENTIAL AMENDMENTS

FA 1989

2 (1) Section 178(2) of FA 1989 (setting of interest rates) is amended as follows.

(2) Omit the "and" at the end of paragraph (u).

(3) After paragraph (v) insert—

"(w) sections 67 and 68 of the Finance Act 2020."

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 2.