



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART X

#### DUTIES AND DRAWBACKS—GENERAL PROVISIONS

##### *Drawback, allowances, duties, etc.—general*

#### **[<sup>F1</sup>137A Recovery of overpaid excise duty.**

- (1) Where a person pays to the Commissioners an amount by way of excise duty which is not due to them, the Commissioners are liable to repay that amount.
- (2) The Commissioners shall not be required to make any such repayment unless a claim is made to them in such form, and supported by such documentary evidence, as may be prescribed by them by regulations; and regulations under this subsection may make different provision for different cases.
- (3) It is a defence to a claim for repayment that the repayment would unjustly enrich the claimant.

[ The Commissioners shall not be liable, on a claim made under this section, to repay <sup>F2</sup>(4) any amount paid to them more than [<sup>F3</sup>4 years] before the making of the claim.]

- (5) Except as provided by this section the Commissioners are not liable to repay an amount paid to them by way of excise duty by reason of the fact that it was not due to them.

[ This section does not apply in a case where the Commissioners are—

- <sup>F4</sup>(6) (a) entitled to pay an amount under Part 1 of Schedule 3 to the Finance Act 2001, or
- (b) required to repay an amount under Part 3 of that Schedule.]]

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**Changes to legislation:** Customs and Excise Management Act 1979, Section 137A is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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#### Textual Amendments

- F1** S. 137A inserted (1.12.1995) by 1995 c. 4, s. 20(1)(5); S.I. 1995/2892, art. 2
- F2** S. 137A(4) substituted (19.3.1997) by 1997 c. 16, s. 50(1), Sch. 5 para. 5(1)
- F3** Words in s. 137A(4) substituted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), Sch. 13 para. 7; S.I. 2011/777, art. 2 (with art. 7)
- F4** S. 137(6) inserted (1.11.2001) by 2001 c. 9, s. 15, Sch. 3 para. 15; S.I. 2001/3300, art. 2

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#### Modifications etc. (not altering text)

- C1** S. 137A modified (19.3.1997) by 1997 c. 16, ss. 12(6), 15  
power to modify conferred (19.3.1997) by 1997 c. 16, s. 50(1), Sch. 5 Pt. I para. 3
- C2** S. 137A(1) modified (1.4.2010) by The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), regs. 2, 82(4), 85(5)
- C3** S. 137A(1) modified (28.9.2001) by S.I. 2001/3022, reg. 6
- C4** S. 137(3) amended (19.3.1997) by 1997 c. 16, s. 50(1), Sch. 5 Pt. I para. 1(a)

**Changes to legislation:**

Customs and Excise Management Act 1979, Section 137A is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)