
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1997, Paragraph 18. (See end of Document for details)

SCHEDULES

SCHEDULE 5

INDIRECT TAXES: OVERPAYMENTS ETC

PART V

RECOVERY OF EXCESS PAYMENTS BY THE COMMISSIONERS

Supplementary assessments

- 18 If it appears to the Commissioners that the amount which ought to have been assessed in an assessment under paragraph 14, 15 or 17 above exceeds the amount which was so assessed, then—
- (a) under the same paragraph as that assessment was made, and
 - (b) on or before the last day on which that assessment could have been made,
- the Commissioners may make a supplementary assessment of the amount of the excess and shall notify the person concerned accordingly.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Paragraph 18.