
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1997, Paragraph 21. (See end of Document for details)*

SCHEDULES

SCHEDULE 5

INDIRECT TAXES: OVERPAYMENTS ETC

PART V

RECOVERY OF EXCESS PAYMENTS BY THE COMMISSIONERS

Consequential amendment

- 21 In section 197(2) of the Finance Act 1996 (enactments for which interest rates are set under section 197), after paragraph (d) there shall be inserted “and
- (e) paragraph 17 of Schedule 5 to the Finance Act 1997 (interest on amounts repayable in respect of overpayments by the Commissioners in connection with excise duties, insurance premium tax and landfill tax).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Paragraph 21.