
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 1997. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 5

INDIRECT TAXES: OVERPAYMENTS ETC

PART III

INTEREST

Interest on overpaid air passenger duty

- 7 (1) Paragraph 9 of Schedule 6 to the Finance Act 1994 (interest payable by the Commissioners in connection with air passenger duty) shall have effect, and be deemed always to have had effect, with the amendments for which this paragraph provides.
- (2) After sub-paragraph (1) there shall be inserted the following sub-paragraph—
- “(1A) In sub-paragraph (1) above the reference to an amount which the Commissioners are liable to repay in consequence of the making of a payment that was not due is a reference to only so much of that amount as is the subject of a claim that the Commissioners are required to satisfy or have satisfied.”
- (3) For sub-paragraph (6) (claims for interest to be made within six years of discovery of error) there shall be substituted the following sub-paragraph—
- “(6) A claim under this paragraph shall not be made more than three years after the end of the applicable period to which it relates.”
- (4) For sub-paragraph (7) there shall be substituted the following sub-paragraph—
- “(7) Any reference in this paragraph to the authorisation by the Commissioners of the payment of any amount includes a reference to the discharge by way of set-off of the Commissioners’ liability to pay that amount.”

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 3 4](#)
- Blanket amendment words substituted by [S.I. 2011/1043 art. 3 6](#)

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

- s. 10(3A)-(3C) inserted by [2007 c. 11 Sch. 25 para. 17\(3\)](#)
- s. 10(3A) omitted by [2012 c. 14 Sch. 24 para. 56](#)
- s. 10(3C)(a) words inserted by [2009 c. 10 s. 114\(6\)](#)
- s. 10(3AA) inserted by [2009 c. 10 s. 114\(5\)](#)
- s. 10(3AA) substituted by [2012 c. 14 Sch. 24 para. 48](#)
- s. 11(10A) inserted by [2007 c. 11 Sch. 25 para. 18\(3\)](#)
- s. 14(4) inserted by [2009 c. 10 s. 114\(12\)](#)
- s. 51(A1) inserted by [2007 c. 15 Sch. 13 para. 126\(2\)](#)
- s. 51(A1) omitted by [2008 c. 9 Sch. 43 para. 6](#)
- s. 52(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 24\(a\)](#)
- Sch. 12 para. 2(1A) inserted by [2006 c. 25 Sch. 9 para. 7\(2\)](#)
- Sch. 12 para. 16(1A) inserted by [2006 c. 25 Sch. 9 para. 7\(3\)](#)
- Sch. 18 Pt. 6(3) Note 3(b) repealed by [2003 c. 1 Sch. 8 Pt. 1](#)

Commencement Orders yet to be applied to the Finance Act 1997

Commencement Orders bringing legislation that affects this Act into force:

- [S.I. 2003/392 art. 2](#) commences ([2002 c. 21](#))
- [S.I. 2003/766 art. 2 Sch.](#) commences ([2002 c. 40](#))
- [S.I. 2003/962 art. 2 Sch. 1 2](#) commences ([2002 c. 21](#))
- [S.I. 2003/1397 art. 2\(1\) Sch.](#) commences ([2002 c. 40](#))
- [S.I. 2003/2093 art. 2 Sch. 1 2](#) commences ([2002 c. 40](#))
- [S.I. 2007/2532 art. 2](#) commences ([2007 c. 11](#))
- [S.I. 2009/403 art. 2](#) commences ([2008 c. 9](#))
- [S.I. 2009/511 art. 2](#) commences ([2008 c. 9](#))
- [S.I. 2009/3024 art. 3](#) commences ([2008 c. 9](#))
- [S.I. 2010/128 art. 2](#) commences ([2006 c. 18](#))
- [S.I. 2010/495 art. 4\(d\)](#) commences ([2006 c. 18](#))
- [S.I. 2010/867 art. 2](#) commences ([2009 c. 10](#))
- [S.S.I. 2009/369 art. 3 Sch.](#) commences ([2007 asp 3](#))