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

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## SCHEDULES

### SCHEDULE 5

#### INDIRECT TAXES: OVERPAYMENTS ETC

##### PART II

##### TIME LIMITS

##### *Assessments*

- 6 (1) In each of the enactments specified in sub-paragraph (2) below (which provide for the time limits applying to the making of assessments), for the words “six years”, wherever they occur, there shall be substituted the words “three years”.
- (2) Those enactments are—
- (a) section 12(4)(a) and (5) of the Finance Act 1994 (excise duties);
  - <sup>F1</sup>(b) .....
  - <sup>F1</sup>(c) .....

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##### **Textual Amendments**

- F1** Sch. 5 para. 6(2)(b)(c) omitted (1.4.2010) by virtue of Finance Act 2009 (c. 10), s. 99(2), Sch. 51 para. 43(b); S.I. 2010/867, art. 2(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Assessments.