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

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## SCHEDULES

### SCHEDULE 5

#### INDIRECT TAXES: OVERPAYMENTS ETC

#### PART V

#### RECOVERY OF EXCESS PAYMENTS BY THE COMMISSIONERS

##### *Review of decisions and appeals*

- 19 (1) Sections [F<sup>1</sup>13A to 16] of the M<sup>1</sup>Finance Act 1994 (review and appeals) shall have effect in relation to any decision which—
- (a) is contained in an assessment under paragraph 14, 15 or 17 above,
  - (b) is a decision about whether any amount is due to the Commissioners or about how much is due, and
  - (c) is made in a case in which the relevant repayment provision is section 137A of the M<sup>2</sup>Customs and Excise Management Act 1979 or [F<sup>2</sup>Part 1 of Schedule 3 to the Finance Act 2001 or the relevant interest provision is Part 2 of that Schedule],
- as if that decision were such a decision as is mentioned in section [F<sup>3</sup>13A(2)(b)] of that Act of 1994.
- (2) Sections [F<sup>4</sup>59 to 60] of that Act of 1994 (review and appeal in the case of insurance premium tax) shall have effect in relation to any decision which—
- (a) is contained in an assessment under paragraph 14, 15 or 17 above,
  - (b) is a decision about whether any amount is due to the Commissioners or about how much is due, and
  - (c) is made in a case in which the relevant repayment provision is paragraph 8 of Schedule 7 to that Act or the relevant interest provision is paragraph 22 of that Schedule,
- as if that decision were a decision to which section 59 of that Act applies.
- (3) Sections 54 to 56 of the M<sup>3</sup>Finance Act 1996 (review and appeal in the case of landfill tax) shall have effect in relation to any decision which—
- (a) is contained in an assessment under paragraph 14, 15 or 17 above,
  - (b) is a decision about whether any amount is due to the Commissioners or about how much is due, and
  - (c) is made in a case in which the relevant repayment provision is paragraph 14 of Schedule 5 to that Act or the relevant interest provision is paragraph 29 of that Schedule,
- as if that decision were a decision to which section 54 of that Act applies.

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#### Textual Amendments

- F1** Words in Sch. 5 para. 19(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 244(2)(a)**
- F2** Words in Sch. 5 para. 19(1)(c) substituted (1.11.2001) by 2001 c. 9, s. 15, **Sch. 3 para. 19(4)**; S.I. 2001/3300, **art. 2**
- F3** Word in Sch. 5 para. 19(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 244(2)(b)**
- F4** Words in Sch. 5 para. 19(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 244(3)**

#### Marginal Citations

- M1** 1994 c. 9.
- M2** 1979 c. 2.
- M3** 1996 c. 8.

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