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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 10. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 3

#### EXCISE DUTY: PAYMENTS BY COMMISSIONERS IN CASE OF ERROR OR DELAY

##### PART 2

##### INTEREST

- 10 (1) This paragraph applies if—
- (a) a person makes a claim for a payment under paragraph 1 or 2 of this Schedule and the Commissioners authorise it, and
  - (b) he makes a claim for interest under this paragraph before the end of the period of [<sup>F1</sup>4 years] starting with the day when the Commissioners authorise the payment.
- (2) The Commissioners must pay interest to the person on the amount concerned for the applicable period.
- (3) The applicable period is the period which—
- (a) starts with the day when the second or third condition in paragraph 1 or the second condition in paragraph 2 (as the case may be) is satisfied in relation to that person, and
  - (b) ends with the day when the Commissioners authorise the payment under that paragraph.
- (4) Sub-paragraph (3) is subject to paragraph 11.

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##### Textual Amendments

- F1** Words in [Sch. 3 para. 10\(1\)\(b\)](#) substituted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), [Sch. 13 para. 8\(d\)](#); [S.I. 2011/777](#), art. 2 (with [art. 8](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 10.