SCHEDULES

SCHEDULE 3

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

PART 2

INTEREST

Commissioners' error

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 three 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.