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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 19. (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 4

##### GENERAL

- 19 (1) Schedule 5 to the Finance Act 1997 (c. 16) (recovery of excess payments) is amended as follows.
- (2) In paragraph 14 (assessment for excessive repayment) at the end of sub-paragraph (3) (b) omit “or” and after sub-paragraph (3)(c) insert—
- “or
- (d) Part 1 of Schedule 3 to the Finance Act 2001 (payments made and rebates disallowed in error).”.
- (3) In paragraph 15 (assessment for overpayments of interest) omit sub-paragraph (2)(a), at the end of sub-paragraph (2)(b) omit “or”, and after sub-paragraph (2)(c) insert—
- “or
- (d) Part 2 of Schedule 3 to the Finance Act 2001 (interest).”.
- (4) In paragraph 19 (review of decisions and appeals) in sub-paragraph (1)(c) for “the relevant interest provision is paragraph 9 of Schedule 6 to the Finance Act 1994” substitute “ Part 1 of Schedule 3 to the Finance Act 2001 or the relevant interest provision is Part 2 of that Schedule ”.
- (5) In paragraph 20 (interpretation of Part 5) in sub-paragraph (2)(a)(ii) for “paragraph 9 of Schedule 6 to the Finance Act 1994” substitute “ Part 2 of Schedule 3 to the Finance Act 2001 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 19.