

SCHEDULES

SCHEDULE 3

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

PART 3

APPEALS

- 14 (1) This paragraph applies if—
- (a) a person (the appellant) appeals to a tribunal under section 16 of the Finance Act 1994 (c. 9) in relation to an assessment to excise duty,
 - (b) the appellant pays, or gives cash security for, the whole or any part of that duty, and
 - (c) the tribunal finds that the whole or any part of the amount paid or secured is not due.
- (2) The Commissioners must repay to the appellant an amount equal to—
- (a) so much of the duty paid as is found not to be due, or
 - (b) so much of the cash security as relates to the duty found not to be due.
- (3) The Commissioners must pay interest to the appellant on the amount referred to in sub-paragraph (2) for the period which—
- (a) starts with the day when the duty is paid or the cash security is given, and
 - (b) ends with the day when the Commissioners authorise the repayment.
- (4) The rate of interest is—
- (a) such rate as the tribunal determines, or
 - (b) if it does not determine a rate, the rate applicable under section 197 of the Finance Act 1996.
- (5) In this paragraph “cash security” means such adequate security as enables the Commissioners to place the amount in question on deposit.