

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### AGGREGATES LEVY: REPAYMENTS AND CREDITS

##### *Assessment for overpayments of interest*

- 4           Where—
- (a) any amount has been paid to any person by way of interest under paragraph 2 above, but
  - (b) that person was not entitled to that amount under that paragraph,
- the Commissioners may, to the best of their judgement, assess the amount so paid to which that person was not entitled and notify it to him.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 4.