

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Cross Heading: Claims. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 13

#### EXCISE DUTIES: COMPLIANCE CHECKS

---

##### Commencement Information

**II** [Sch. 13](#) amendments in force at 1.4.2011 by [S.I. 2011/777](#), [art. 2](#) (with transitional provisions in [arts. 3-8](#))

#### PART 2

##### TIME LIMITS

##### *Claims*

- 7 In section 137A(4) of CEMA 1979 (recovery of overpaid excise duty), for “three years” substitute “ 4 years ”.
- 8 In Schedule 3 to FA 2001 (excise duty: payments by Commissioners in case of error or delay), in each of the following provisions, for “three years” substitute “ 4 years ”
- (a) paragraph 7(1)(d),
  - (b) paragraph 8(1)(e),
  - (c) paragraph 9(1)(g), and
  - (d) paragraph 10(1)(b).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Cross  
Heading: Claims.