Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Claim for relief for overpaid tax etc. (See end of Document for details)*

SCHEDULES

SCHEDULE 33

ANNUAL TAX ON ENVELOPED DWELLINGS: RETURNS, ENQUIRIES, ASSESSMENTS AND APPEALS

PART 6

RELIEF IN CASE OF OVERPAID TAX OR EXCESSIVE ASSESSMENT

Claim for relief for overpaid tax etc

29 (1) This paragraph applies where—

(a) a person has paid an amount by way of tax but believes the tax was not chargeable, or

(b) a person has been assessed as chargeable to an amount of tax, or a determination has been made that a person is chargeable to an amount of tax but the person believes the tax is not chargeable.

(2) The person may make a claim to the Commissioners for Her Majesty's Revenue and Customs for the amount to be repaid or discharged.

(3) Where this paragraph applies, the Commissioners for Her Majesty's Revenue and Customs are not liable to give relief, except as provided in this Schedule or by or under any other provision of this Part of this Act.

(4) For the purposes of this paragraph and paragraphs 30 to 34, an amount paid by one person on behalf of another is treated as paid by the other person.

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Claim for relief for overpaid tax etc.