



Finance Act 1995

1995 CHAPTER 4

PART I

DUTIES OF EXCISE

Recovery of overpaid duty

20 Recovery of overpaid excise duty.

- (1) In Part X of the ^{M1}Customs and Excise Management Act 1979, after section 137 (recovery of duties, &c.) insert—

“137A Recovery of overpaid excise duty.

- (1) Where a person pays to the Commissioners an amount by way of excise duty which is not due to them, the Commissioners are liable to repay that amount.
- (2) The Commissioners shall not be required to make any such repayment unless a claim is made to them in such form, and supported by such documentary evidence, as may be prescribed by them by regulations; and regulations under this subsection may make different provision for different cases.
- (3) It is a defence to a claim for repayment that the repayment would unjustly enrich the claimant.
- (4) No claim for repayment may be made after the expiry of the period of six years beginning with the date of the payment or, if later, the date on which the claimant (or, where the right to repayment has been assigned or otherwise transmitted, any predecessor in title of his) discovered, or could with reasonable diligence have discovered, that the amount was not due.
- (5) Except as provided by this section the Commissioners are not liable to repay an amount paid to them by way of excise duty by reason of the fact that it was not due to them.”

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Section 20. (See end of Document for details)

- (2) In section 17(5) of the ^{M2}Customs and Excise Management Act 1979, after paragraph (b) (restriction on repayment of sums overpaid in error) insert—
- “Paragraph (b) above does not apply to a claim for repayment under section 137A below.”.
- (3) Section 29 of the ^{M3}Finance Act 1989 (recovery of overpaid excise duty and car tax) shall cease to have effect so far as it relates to excise duty.
- (4) In section 14(1) of the ^{M4}Finance Act 1994 (decisions subject to review and appeal), after paragraph (b) insert—
- “(bb) any decision of the Commissioners on a claim under section 137A of the Customs and Excise Management Act 1979 for repayment of excise duty;”.
- (5) The provisions of this section have effect in relation to payments made on or after such date as the Commissioners of Customs and Excise may appoint by order made by statutory instrument.

Commencement Information

- I1** S. 20 in force at Royal Assent but shall have effect in relation to payments made on or after 1.12.1995 by S.I. 1995/2892, **art. 2**
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Marginal Citations

- M1** 1979 c. 2.
M2 1979 c. 2.
M3 1989 c. 26.
M4 1994 c. 9.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Section 20.