

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Recovery of overpaid tax. (See end of Document for details)

SCHEDULES

SCHEDULE 5

LANDFILL TAX

Modifications etc. (not altering text)

C1 Sch. 5 extended (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. I para. 4(3)**

PART III

RECOVERY

Recovery of overpaid tax

- 14 (1) Where a person has paid an amount to the Commissioners by way of tax which was not tax due to them, they shall be liable to repay the amount to him.
- (2) The Commissioners shall only be liable to repay an amount under this paragraph on a claim being made for the purpose.
- (3) It shall be a defence, in relation to a claim under this paragraph, that repayment of an amount would unjustly enrich the claimant.
- [^{F1}(4) The Commissioners shall not be liable, on a claim made under this paragraph, to repay any amount paid to them more than [^{F2}4 years] before the making of the claim.]
- (5) A claim under this paragraph shall be made in such form and manner and shall be supported by such documentary evidence as may be prescribed by regulations.
- (6) Except as provided by this paragraph, the Commissioners shall not be liable to repay an amount paid to them by way of tax by virtue of the fact that it was not tax due to them.

Textual Amendments

F1 Sch. 5 para. 14(4) substituted (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. II para. 5(3)**

F2 Words in Sch. 5 para. 14(4) substituted (1.4.2010) by Finance Act 2009 (c. 10), s. 99(2), **Sch. 51 para. 38**; S.I. 2010/867, art. 2(1) (with art. 24)

Modifications etc. (not altering text)

C1 Sch. 5 para. 14(3) amended (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. I para. 1(1)(c)**

Sch. 5 para. 14(3): power to modify conferred (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. I para. 1(1)(c)**

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