

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Paragraph 20. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 5

#### INDIRECT TAXES: OVERPAYMENTS ETC

#### PART V

#### RECOVERY OF EXCESS PAYMENTS BY THE COMMISSIONERS

##### *Interpretation of Part V*

- 20 (1) In this Part of this Schedule “the Commissioners” means the Commissioners of Customs and Excise.
- (2) In this Part of this Schedule “relevant tax”, in relation to any assessment, means—
- (a) a duty of excise if the assessment relates to—
    - (i) a repayment of an amount paid by way of such a duty,
    - (ii) an overpayment of interest under [<sup>F1</sup>Part 2 of Schedule 3 to the Finance Act 2001], or
    - (iii) interest on an amount specified in an assessment in relation to which the relevant tax is a duty of excise;
  - (b) insurance premium tax if the assessment relates to—
    - (i) a repayment of an amount paid by way of such tax,
    - (ii) an overpayment of interest under paragraph 22 of Schedule 7 to the Finance Act 1994, or
    - (iii) interest on an amount specified in an assessment in relation to which the relevant tax is insurance premium tax;
- and
- (c) landfill tax if the assessment relates to—
    - (i) a repayment of an amount paid by way of such tax,
    - (ii) an overpayment of interest under paragraph 29 of Schedule 5 to the <sup>M1</sup>Finance Act 1996, or
    - (iii) interest on an amount specified in an assessment in relation to which the relevant tax is landfill tax.
- (3) For the purposes of this Part of this Schedule notification to a personal representative, trustee in bankruptcy, [<sup>F2</sup>trustee or interim trustee in a sequestration], receiver, liquidator or person otherwise acting in a representative capacity in relation to another shall be treated as notification to the person in relation to whom he so acts.

#### Textual Amendments

- F1** Words in Sch. 5 para. 20(2)(a)(ii) substituted (1.11.2001) by 2001 c. 9, s. 15, Sch. 3 para. 19(5); S.I. 2001/3300, art. 2

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**F2** Words in Sch. 5 para. 20(3) substituted (30.11.2016) by [The Bankruptcy \(Scotland\) Act 2016 \(Consequential Provisions and Modifications\) Order 2016 \(S.I. 2016/1034\)](#), art. 1, [Sch. 1 para. 18](#)

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**Marginal Citations**

**M1** 1996 c. 8.

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