
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 5

INDIRECT TAXES: OVERPAYMENTS ETC

PART II

TIME LIMITS

Repayments

- 5 (1) For subsection (4) of section 137A of the ^{M1}Customs and Excise Management Act 1979 (time limit on recovery of overpaid excise duty) there shall be substituted the following subsection—
- “(4) The Commissioners shall not be liable, on a claim made under this section, to repay any amount paid to them more than three years before the making of the claim.”
- (2) For sub-paragraphs (4) and (5) of paragraph 8 of Schedule 7 to the ^{M2}Finance Act 1994 (time limit on recovery of overpaid insurance premium tax) there shall be substituted the following sub-paragraph—
- “(4) The Commissioners shall not be liable, on a claim made under this paragraph, to repay any amount paid to them more than three years before the making of the claim.”
- (3) For sub-paragraph (4) of paragraph 14 of Schedule 5 to the ^{M3}Finance Act 1996 (time limit on recovery of overpaid landfill tax) there shall be substituted the following sub-paragraph—
- “(4) The Commissioners shall not be liable, on a claim made under this paragraph, to repay any amount paid to them more than three years before the making of the claim.”

Marginal Citations

M1 1979 c. 2.

M2 1994 c. 9.

M3 1996 c. 8.

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