
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Application of Part I. (See end of Document for details)

SCHEDULES

SCHEDULE 5

INDIRECT TAXES: OVERPAYMENTS ETC

PART I

UNJUST ENRICHMENT

Application of Part I

- 1 (1) This Part of this Schedule has effect for the purposes of the following provisions (which make it a defence to a claim for repayment that the repayment would unjustly enrich the claimant), namely—
- (a) section 137A(3) of the ^{M1}Customs and Excise Management Act 1979 (excise duties);
 - (b) paragraph 8(3) of Schedule 7 to the ^{M2}Finance Act 1994 (insurance premium tax); and
 - (c) paragraph 14(3) of Schedule 5 to the ^{M3}Finance Act 1996 (landfill tax).
- (2) Those provisions are referred to in this Part of this Schedule as unjust enrichment provisions.
- (3) In this Part of this Schedule—
- “the Commissioners” means the Commissioners of Customs and Excise;
 - “relevant repayment provision” means—
 - (a) section 137A of the Customs and Excise Management Act 1979 (recovery of overpaid excise duty);
 - (b) paragraph 8 of Schedule 7 to the Finance Act 1994 (recovery of overpaid insurance premium tax); or
 - (c) paragraph 14 of Schedule 5 to the Finance Act 1996 (recovery of overpaid landfill tax);
 - “relevant tax” means any duty of excise, insurance premium tax or landfill tax; and
 - “subordinate legislation” has the same meaning as in the ^{M4}Interpretation Act 1978.

Marginal Citations

- M1** 1979 c. 2.
- M2** 1994 c. 9.
- M3** 1996 c. 8.
- M4** 1978 c. 30.

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