
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 15. (See end of Document for details)

SCHEDULES

SCHEDULE 3

EXCISE DUTY: PAYMENTS BY COMMISSIONERS IN CASE OF ERROR OR DELAY

PART 4

GENERAL

Amendments

15 In section 137A of the Customs and Excise Management Act 1979 (c. 2) (recovery of overpaid excise duty) insert after subsection (5)—

- “(6) This section does not apply in a case where the Commissioners are—
- (a) entitled to pay an amount under Part 1 of Schedule 3 to the Finance Act 2001, or
 - (b) required to repay an amount under Part 3 of that Schedule.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 15.