

## SCHEDULES

### SCHEDULE 3

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

#### PART 4

#### GENERAL

#### *Amendments*

17 (1) Schedule 5 to the Finance Act 1994 (decisions subject to review and appeal) is amended as follows.

(2) In paragraph 3 (decisions about alcoholic liquor) insert after sub-paragraph (3)—

“(4) Any decision which—

- (a) is made under paragraph 1 of Schedule 3 to the Finance Act 2001, and
- (b) relates to the Alcoholic Liquor Duties Act 1979.”.

(3) In paragraph 4 (decisions about hydrocarbon oil) insert after sub-paragraph (2)—

“(3) Any decision which—

- (a) is made under paragraph 1 or 2 of Schedule 3 to the Finance Act 2001, and
- (b) relates to the Hydrocarbon Oil Duties Act 1979.”.

(4) After paragraph 9 insert—

“*The Finance Act 2001*

- 9A Any decision under or for the purposes of Part 2 of Schedule 3 to the Finance Act 2001 (interest).”.