

SCHEDULES

SCHEDULE 3

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

PART 2

INTEREST

Commissioners' error

- 9 (1) This paragraph applies if—
- (a) a person pays to the Commissioners an amount by way of excise duty,
 - (b) he is entitled to obtain an amount by way of repayment, remission, rebate or drawback in respect of the duty,
 - (c) he makes a claim (at any time) for the repayment, remission, rebate or drawback and the Commissioners authorise it,
 - (d) due to an error on the part of the Commissioners their authorisation is delayed,
 - (e) the Commissioners authorise the repayment, remission, rebate or drawback on or after the commencement day,
 - (f) neither paragraph 4 nor paragraph 5 applies in relation to the person, and
 - (g) the person makes a claim for interest under this paragraph before the end of the period of three years starting with the day when the Commissioners authorise the repayment, remission, rebate or drawback.
- (2) The Commissioners must pay interest to the person on the amount concerned for the applicable period.
- (3) The applicable period is the period which—
- (a) starts with the day when (apart from the error) the Commissioners might reasonably have been expected to authorise repayment, remission, rebate or drawback, and
 - (b) ends with the day when they authorise it.
- (4) Sub-paragraph (3) is subject to paragraph 11.