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.".

16 In section 16(9) of the Finance Act 1994 (c. 9) (matters which are not ancillary matters) for the words from "paragraph 9(e)" to the end substitute—

"the following paragraphs of Schedule 5—

(a) paragraph 3(4);

(b) paragraph 4(3);

(c) paragraph 9(e);

(d) paragraph 9A.".

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).".

18 (1) Section 197(2) of the Finance Act 1996 (c. 8) (setting rates of interest) is amended as follows.

(2) For paragraph (a) substitute—

"(a) paragraph 7 of Schedule 6 to the Finance Act 1994 (interest payable to the Commissioners of Customs and Excise in connection with air passenger duty);".

(3) After paragraph (h) (which is inserted by section 49(2) of this Act) insert—

"(i) Parts 2 and 3 of Schedule 3 to the Finance Act 2001 (interest payable on repayments etc.).".

19 (1) Schedule 5 to the Finance Act 1997 (c. 16) (recovery of excess payments) is amended as follows.

(2) In paragraph 14 (assessment for excessive repayment) at the end of sub-paragraph (3)(b) omit "or" and after sub-paragraph (3)(c) insert—

"or

(d) Part 1 of Schedule 3 to the Finance Act 2001 (payments made and rebates disallowed in error).".

(3) In paragraph 15 (assessment for overpayments of interest) omit sub-paragraph (2)(a), at the end of sub-paragraph (2)(b) omit "or", and after sub-paragraph (2)(c) insert—

"or

(d) Part 2 of Schedule 3 to the Finance Act 2001 (interest).".

(4) In paragraph 19 (review of decisions and appeals) in sub-paragraph (1)(c) for "the relevant interest provision is paragraph 9 of Schedule 6 to the Finance Act 1994" substitute "Part 1 of Schedule 3 to the Finance Act 2001 or the relevant interest provision is Part 2 of that Schedule".

(5) In paragraph 20 (interpretation of Part 5) in sub-paragraph (2)(a)(ii) for "paragraph 9 of Schedule 6 to the Finance Act 1994" substitute "Part 2 of Schedule 3 to the Finance Act 2001".

20 In Schedule 6 to the Finance Act 1994 (c. 9), paragraphs 9 and 10 (interest in relation to air passenger duty) are omitted.

General

21 (1) This Schedule shall come into force in accordance with provision made by the Commissioners by order.

(2) A reference in a provision of this Schedule to the commencement day is to such day as the Commissioners appoint by such order for the purposes of that provision.

22 (1) A power to make an order or regulations under this Schedule is exercisable by statutory instrument.

(2) An order or regulations under this Schedule—

(a) may make different provision for different purposes;

(b) may make incidental, supplemental, saving or transitional provision.

(3) Regulations under this Schedule are subject to annulment in pursuance of a resolution of either House of Parliament.

23 References in this Schedule to the Commissioners are to the Commissioners of Customs and Excise.