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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### AGGREGATES LEVY: REPAYMENTS AND CREDITS

##### *Interest payable by the Commissioners*

- 2 (1) Where, due to an error on the part of the Commissioners, a person—
- (a) has paid to them by way of aggregates levy an amount which was not levy due and which they are in consequence liable to repay to him,
  - (b) has failed to claim a repayment of levy to which he was entitled, under tax credit regulations, in respect of any tax credits, or
  - (c) has suffered delay in receiving payment of an amount due to him from them in connection with aggregates levy,
- then, if and to the extent that they would not be liable to do so apart from this paragraph, they shall (subject to the following provisions of this paragraph) pay interest to him on that amount for the applicable period.
- (2) In sub-paragraph (1) above, the reference in paragraph (a) to an amount which the Commissioners are liable to repay in consequence of the making of a payment that was not due is a reference to only so much of that amount as is the subject of a claim that the Commissioners are required to satisfy or have satisfied.
- (3) In that sub-paragraph the amounts referred to in paragraph (c)—
- (a) do not include any amount payable under this paragraph;
  - (b) do not include the amount of any interest for which provision is made by virtue of section 30(3)(f) [<sup>F1</sup>or 30B(6)(d);]
  - [<sup>F2</sup>(ba) do not include the amount of any tax credit to which a person is entitled by virtue of section 30B(1); but]
  - (c) do include any amount due (in respect of an adjustment of overpaid interest) by way of a repayment under—
    - (i) paragraph 11(3) of Schedule 5 to this Act; or
    - (ii) paragraph 6(3) of Schedule 10 to this Act.
- (4) The applicable period, in a case falling within sub-paragraph (1)(a) above, is the period—
- (a) beginning with the date on which the payment is received by the Commissioners; and
  - (b) ending with the date on which they authorise payment of the amount on which the interest is payable.
- (5) The applicable period, in a case falling within sub-paragraph (1)(b) or (c) above, is the period—
- (a) beginning with the date on which, apart from the error, the Commissioners might reasonably have been expected to authorise payment of the amount on which the interest is payable; and

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- (b) ending with the date on which they in fact authorise payment of that amount.
- (6) In determining the applicable period for the purposes of this paragraph there shall be left out of account any period by which the Commissioners' authorisation of the payment of interest is delayed by circumstances beyond their control.
- (7) The reference in sub-paragraph (6) above to a period by which the Commissioners' authorisation of the payment of interest is delayed by circumstances beyond their control includes, in particular, any period which is referable to—
- (a) any unreasonable delay in the making of any claim for the payment or repayment of the amount on which interest is claimed;
  - (b) any failure by any person to provide the Commissioners—
    - (i) at or before the time of the making of a claim, or
    - (ii) subsequently in response to a request for information by the Commissioners,
with all the information required by them to enable the existence and amount of the claimant's entitlement to a payment or repayment to be determined; and
  - (c) the making, as part of or in association with any claim for the payment or repayment of the amount on which interest is claimed, of a claim to anything to which the claimant was not entitled.
- (8) In determining for the purposes of sub-paragraph (7) above whether any period of delay is referable to a failure by any person to provide information in response to a request by the Commissioners, there shall be taken to be so referable, except so far as may be provided for by regulations, any period which—
- (a) begins with the date on which the Commissioners require that person to provide information which they reasonably consider relevant to the matter to be determined; and
  - (b) ends with the earliest date on which it would be reasonable for the Commissioners to conclude—
    - (i) that they have received a complete answer to their request for information;
    - (ii) that they have received all that they need in answer to that request; or
    - (iii) that it is unnecessary for them to be provided with any information in answer to that request.
- (9) The Commissioners shall not be liable to pay interest under this paragraph except on the making of a claim for that purpose.
- (10) A claim under this paragraph must be in writing and must be made not more than [<sup>F34</sup> years] after the end of the applicable period to which it relates.
- (11) References in this paragraph—
- (a) to receiving payment of any amount from the Commissioners, or
  - (b) to the authorisation by the Commissioners of the payment of any amount,
- include references to the discharge by way of set-off (whether in accordance with regulations under paragraph 9 or 10 below or otherwise) of the Commissioners' liability to pay that amount.
- (12) Interest under this paragraph shall be payable at the rate applicable under section 197 of the Finance Act 1996 (c. 8).

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**Textual Amendments**

- F1** Words in Sch. 8 para. 2(3)(b) substituted (26.3.2015) by Finance Act 2015 (c. 11), s. 61(6)(a)
- F2** Sch. 8 para. 2(3)(ba) inserted (26.3.2015) by Finance Act 2015 (c. 11), s. 61(6)(b)
- F3** Words in Sch. 8 para. 2(10) substituted (1.4.2010) by Finance Act 2009 (c. 10), s. 99(2), Sch. 51 para. 30; S.I. 2010/867, art. 2(1) (with art. 9)

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