



# Finance Act 1989

## 1989 CHAPTER 26

### PART I

#### CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

### CHAPTER III

#### MISCELLANEOUS

**[<sup>F1</sup>29 Recovery of overpaid excise duty and car tax.**

- (1) This section applies to proceedings for restitution of an amount paid to the Commissioners of Customs and Excise by way of excise duty or car tax.
- (2) Proceedings to which this section applies shall not be dismissed by reason only of the fact that the amount was paid by reason of a mistake of law.
- (3) In any proceedings to which this section applies it shall be a defence that repayment of an amount would unjustly enrich the claimant.
- (4) This section shall have effect in relation to proceedings commenced on or after the day on which this Act is passed.]

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**Textual Amendments**

**F1** S. 29 ceases to have effect (1.12.1995 with effect as mentioned in s. 20(5) of the amending Act) by 1995 c. 4, s. 20(3); S.I. 1995/2892, art. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1989, Section 29.