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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1997,  
Cross Heading: Contravention of requirement to repay Commissioners. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 5

#### INDIRECT TAXES: OVERPAYMENTS ETC

##### PART I

##### UNJUST ENRICHMENT

###### *Contravention of requirement to repay Commissioners*

- 4 (1) Where any obligation is imposed by regulations made by virtue of paragraph 3(4) above, a contravention or failure to comply with that obligation shall, to the extent that it relates to amounts repaid under section 137A of the <sup>M1</sup>Customs and Excise Management Act 1979, attract a penalty under section 9 of the Finance Act 1994 (penalties in connection with excise duties).
- (2) For the purposes of Schedule 7 to the <sup>M2</sup>Finance Act 1994 (insurance premium tax), a contravention or failure to comply with an obligation imposed by regulations made by virtue of paragraph 3(4) above shall be deemed, to the extent that it relates to amounts repaid under paragraph 8 of that Schedule (recovery of overpaid insurance premium tax), to be a failure to comply with a requirement falling within paragraph 17(1)(c) of that Schedule (breach of regulations).
- (3) Paragraph 23 of Schedule 5 to the <sup>M3</sup>Finance Act 1996 (power to provide for penalty) shall have effect as if an obligation imposed by regulations made by virtue of paragraph 3(4) above were, to the extent that it relates to amounts repaid under paragraph 14 of that Schedule (recovery of overpaid landfill tax), a requirement imposed by regulations under Part III of that Act; and the provisions of that Schedule in relation to penalties under Part V of that Schedule shall have effect accordingly.

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#### Marginal Citations

- M1** 1979 c. 2.  
**M2** 1994 c. 9.  
**M3** 1996 c. 8.

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Contravention of requirement to repay Commissioners.