

SCHEDULES

SCHEDULE 5

INDIRECT TAXES: OVERPAYMENTS ETC

PART V

RECOVERY OF EXCESS PAYMENTS BY THE COMMISSIONERS

Assessment for overpayments of interest

- 15 (1) Where—
- (a) any amount has been paid to any person by way of interest under a relevant interest provision, but
 - (b) that person was not entitled to that amount under that provision,
- the Commissioners may, to the best of their judgement, assess the amount so paid to which that person was not entitled and notify it to him.
- (2) In this paragraph “relevant interest provision” means—
- (a) paragraph 9 of Schedule 6 to the Finance Act 1994 (interest payable by the Commissioners on overpayments of air passenger duty);
 - (b) paragraph 22 of Schedule 7 to that Act (interest payable by the Commissioners on overpayments etc. of insurance premium tax); or
 - (c) paragraph 29 of Schedule 5 to the Finance Act 1996 (interest payable by the Commissioners on overpayments etc. of landfill tax).