

SCHEDULES

SCHEDULE 3

EXCISE DUTY: PAYMENTS BY COMMISSIONERS IN CASE OF ERROR OR DELAY

PART 4

GENERAL

- 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.).”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 18.