



Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

General

21 Drawback of excise duty

- (1) In section 133 of the Customs and Excise Management Act 1979 (c. 2) (claims for drawback of excise duty)—
 - (a) in subsection (2), for “subsections (3) to (6)” substitute “subsections (4) to (6)”;
 - (b) omit subsection (3) (Commissioners to be satisfied that the duty in question has been duly paid, and not already drawn back, before drawback is payable).
- (2) In section 14(1) of the Finance Act 1994 (c. 9) (reviewable decisions) after paragraph (bb) insert—
 - “(bc) any decision by the Commissioners as to whether or not any person is entitled to any drawback of excise duty by virtue of regulations under section 2 of the Finance (No. 2) Act 1992, or the amount of the drawback to which any person is so entitled;”.
- (3) The amendment made by subsection (2) does not apply in relation to decisions made before the day on which this Act comes into force.