

**Changes to legislation:** Finance Act 1994, Cross Heading: Recovery of overpaid tax is up to date with all changes known to be in force on or before 09 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 7

#### INSURANCE PREMIUM TAX

##### Modifications etc. (not altering text)

**C1** Sch. 7 extended (19.3.1997) by 1997 c. 16, s. 50, Sch. 5 Pt. I paras. 1, 4(2)

### PART III

#### RECOVERY

##### *Recovery of overpaid tax*

- 8 (1) Where a person has paid an amount to the Commissioners by way of tax which was not tax due to them, they shall be liable to repay the amount to him.
- (2) The Commissioners shall only be liable to repay an amount under this paragraph on a claim being made for the purpose.
- (3) It shall be a defence, in relation to a claim under this paragraph, that repayment of an amount would unjustly enrich the claimant.
- [<sup>F1</sup>(4) The Commissioners shall not be liable, on a claim made under this paragraph, to repay any amount paid to them more than [<sup>F2</sup>4 years] before the making of the claim.]
- (6) A claim under this paragraph shall be made in such form and manner and shall be supported by such documentary evidence as may be prescribed by regulations.
- (7) Except as provided by this paragraph, the Commissioners shall not be liable to repay an amount paid to them by way of tax by virtue of the fact that it was not tax due to them.

##### Textual Amendments

- F1** Sch. 7 para. 8(4) substituted for para. 8(4)(5) (19.3.1997) by 1997 c. 16, s. 50(1), Sch. 5 Pt. II para. 5(2)
- F2** Words in Sch. 7 para. 8(4) substituted (1.4.2010) by Finance Act 2009 (c. 10), s. 99(2), Sch. 51 para. 2; S.I. 2010/867, art. 2(1) (with art. 3)

##### Modifications etc. (not altering text)

- C1** Sch. 7 para. 8(3): power to modify conferred (19.3.1997) by 1997 c. 16, s. 50(1), Sch. 5 Pt. I paras. 1(1)(b), 3
- C2** Sch. 7 para. 8(3) amended (19.3.1997) by 1997 c. 16, Sch. 5 Pt. I

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)