



# Finance Act 1997

## 1997 CHAPTER 16

### PART IV

#### PAYMENTS AND OVERPAYMENTS IN RESPECT OF INDIRECT TAXES

##### *Excise duties and other indirect taxes*

#### **50 Overpayments, interest, assessments, etc.**

- (1) Schedule 5 to this Act (which makes provision in relation to excise duties, insurance premium tax and landfill tax which corresponds to that made for VAT by sections 44 to 48 above) shall have effect.
- (2) Schedule 6 to this Act (which makes further provision for the assessment of amounts payable under enactments relating to excise duty) shall also have effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:  
Excise duties and other indirect taxes.