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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1997, Part II. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### INDIRECT TAXES: OVERPAYMENTS ETC

##### PART II

##### TIME LIMITS

##### *Repayments*

- 5 (1) For subsection (4) of section 137A of the <sup>M1</sup>Customs and Excise Management Act 1979 (time limit on recovery of overpaid excise duty) there shall be substituted the following subsection—
- “(4) The Commissioners shall not be liable, on a claim made under this section, to repay any amount paid to them more than three years before the making of the claim.”
- (2) For sub-paragraphs (4) and (5) of paragraph 8 of Schedule 7 to the <sup>M2</sup>Finance Act 1994 (time limit on recovery of overpaid insurance premium tax) there shall be substituted the following sub-paragraph—
- “(4) The Commissioners shall not be liable, on a claim made under this paragraph, to repay any amount paid to them more than three years before the making of the claim.”
- (3) For sub-paragraph (4) of paragraph 14 of Schedule 5 to the <sup>M3</sup>Finance Act 1996 (time limit on recovery of overpaid landfill tax) there shall be substituted the following sub-paragraph—
- “(4) The Commissioners shall not be liable, on a claim made under this paragraph, to repay any amount paid to them more than three years before the making of the claim.”

##### **Marginal Citations**

**M1** 1979 c. 2.

**M2** 1994 c. 9.

**M3** 1996 c. 8.

##### *Assessments*

- 6 (1) In each of the enactments specified in sub-paragraph (2) below (which provide for the time limits applying to the making of assessments), for the words “six years”, wherever they occur, there shall be substituted the words “three years”.

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(2) Those enactments are—

- (a) section 12(4)(a) and (5) of the Finance Act 1994 (excise duties);
- <sup>F1</sup>(b) .....
- <sup>F1</sup>(c) .....

**Textual Amendments**

**F1** Sch. 5 para. 6(2)(b)(c) omitted (1.4.2010) by virtue of Finance Act 2009 (c. 10), s. 99(2), **Sch. 51 para. 43(b)**; S.I. 2010/867, art. 2(1)

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