
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 3

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

PART 2

INTEREST

Claims

- 12 (1) A claim for interest under a relevant paragraph must be made in such form and manner, and contain such matters, as the Commissioners may prescribe by regulations.
- (2) If a person makes a claim under a relevant paragraph for interest on an amount, he may not make a claim under another relevant paragraph for interest on that amount.
- (3) The relevant paragraphs are paragraphs 7 to 10.

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