2001 No. 3299

CUSTOMS AND EXCISE

The Excise Duty (Payments in Case of Error or Delay) Regulations 2001

Made - - - - -	*2nd October 2001*
Laid before Parliament	*4th October 2001*
Coming into force - -	*1st November 2001*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by paragraphs 3, 12 and 22 of Schedule 3 to the Finance Act 2001(**a**) and of all other powers enabling them in that behalf, hereby make the following regulations:

Citation and commencement

1. These Regulations may be cited as the Excise Duty (Payments in Case of Error or Delay) Regulations 2001 and come into force on 1st November 2001.

Claim for payment

2.—(1) Any claim for a payment under Part 1 of Schedule 3 to the Finance Act 2001 must be made in the form and manner and contain the matters prescribed by this regulation.

(2) A claim must be made in writing to the Commissioners.

(3) A claim must, by reference to documents that are in the possession of the claimant, state the amount of the claim and the method by which that amount was calculated.

(4) A claim must include a statement setting out the full particulars of the error on the part of the Commissioners that the claimant relies on to satisfy the first condition in paragraph 1 of Schedule 3 to the Finance Act 2001 or, as the case may be, the second condition in paragraph 2 of that Schedule.

Claim for interest

3.—(1) Any claim for interest under paragraphs 7 to 10 of Schedule 3 to the Finance Act 2001 must be made in the form and manner and contain the matters prescribed by this regulation.

(2) A claim must be made in writing to the Commissioners.

(3) A claim must identify—

(a) the paragraph of Schedule 3 to the Finance Act 2001 under which it is made, and

(b) the claim for payment, repayment, remission, rebate or drawback to which it relates.

(**a**) 2001 c. 9; paragraph 23 of Schedule 3 provides that references in that Schedule to "the Commissioners" are references to "the Commissioners of Customs and Excise".

(4) A claim for interest under paragraphs 7 to 10 of Schedule 3 to the Finance Act 2001 may be combined with the claim for payment, repayment, remission, rebate or drawback to which it relates but each claim must be separately identified within the document that constitutes the combined claim.

New King's Beam House
22 Upper Ground
London
SE1 9PJ

Martin Brown
2nd October 2001 Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st November 2001.

They describe the provisions that need to be met by any person making a claim for repayment of duty or interest under Schedule 3 to the Finance Act 2001 (c. 9). This Schedule comes into force on the same date as these Regulations.

Regulation 2 describes what must be included in any claim made for the repayment of duty, where the Commissioners have incorrectly refused authorisation or approval to obtain goods relieved of excise duty.

Regulation 3 describes what must be included in any claim made for the payment of interest on excise duty which has been overpaid or underclaimed as a result of the Commissioners' error.

ISBN 0-11-029994-9

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£1.50

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E1647 10/2001 657721 19585