

Overpayment of duty. FA1996 s109 77.—(1) Where on a claim it is proved to the satisfaction of the Commissioners that there has been an overpayment of duty in relation to a charge to duty by virtue of section 69, the overpayment shall be repaid.

(2) A claim under this section shall—

(a) be made within a period of 6 years beginning on the date on which the payment was made,

(b) set out the grounds on which the repayment is claimed,

(c) contain a computation of the amount of the repayment claimed,

(d) if so required by the Commissioners, be supported by such documentation as may be necessary to prove the entitlement to a repayment of the amount claimed, and

(e) if the claim arises by virtue of the operation of section 73 (1)(b)—

(i) it shall be made on a form prescribed by the Commissioners, and

(ii) it shall not be made to the Commissioners before the 21st day of the month following the month in which the overpayment of duty arose.

(3) Where the claimant is not resident in the State and has no branch or agency in the State the Commissioners may require the claimant, as a condition for obtaining a repayment, to appoint and maintain a tax representative in the State who shall be personally liable to the Commissioners for any loss of duty arising out of an incorrect claim.

(4) A person shall not be a tax representative under this section unless that person—

(a) has a business establishment in the State, and

(b) is approved by the Commissioners.