

Refund of tax, *etc.*, overpaid or erroneously paid

57. (1) Any person who has overpaid or erroneously paid any tax, surcharge, penalty, fee or any other money may make a claim thereof in the prescribed form to the Director General within six years from the time the overpayment or erroneous payment occurred and the Director General may refund the tax, surcharge, penalty, fee or any other money, as the case may be, after being satisfied that the person has properly established the claim.

(2) The Director General may reduce or disallow any refund due under this section to the extent that the refund would unjustly enrich the person referred to in subsection (1).

(3) A claim under this section shall be supported by such evidence as required by the Director General.

(4) Except as provided by this section, the Director General shall not be liable to refund an amount paid to the person referred to in subsection (1) by way of tax by virtue of the fact that it was not tax due and payable to him.

(5) This section shall not apply to a claim for refund under sections 10, 17 and 18.