

2008 No. 2991

TAXES

The Taxes (Fees for Payment by Internet) Regulations 2008

Made - - - - *17th November 2008*

Laid before the House of Commons *18th November 2008*

Coming into force - - *9th December 2008*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 136(1) and (3) of the Finance Act 2008(a), make the following Regulations:

Citation and Commencement

1. These Regulations may be cited as the Taxes (Fees for Payment by Internet) Regulations 2008 and shall come into force on 9th December 2008.

Fee payable for internet payments by credit card

2.—(1) Since the Commissioners expect that they will be required to pay a fee in connection with amounts paid by using a credit card, a person who—

- (a) makes a payment to the Commissioners or a person authorised by the Commissioners, and
- (b) gives internet authorisation to make the payment by credit card,

must also pay a fee of 1.25% of the payment.

(2) The fee must be paid by being added to the payment (so that, accordingly, the person must make a single overall payment, consisting of the payment and the fee).

(3) In these Regulations “credit card” means a card which—

- (a) is a credit-token falling within section 14(1)(b) of the Consumer Credit Act 1974(b), or
- (b) would be a credit-token falling within that enactment were that card to be given to an individual.

Mike Eland
Dave Hartnett

17th November 2008

Two of the Commissioners for Her Majesty's Revenue and Customs

(a) 2008 c. 9; section 139 of that Act defines “the Commissioners” as meaning the Commissioners for Her Majesty's Revenue and Customs.
(b) 1974 c. 39.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 9th December 2008, are made in exercise of the powers conferred by section 136 of the Finance Act 2008 (c.9). Section 136(1) permits the Commissioners for HM Revenue & Customs to charge a fee in respect of using a method of payment where the Commissioners expect that they will be required to pay a fee or charge in connection with amounts paid using that method of payment.

These Regulations specify that a fee must be paid in respect of payment by credit card made over the internet. The Regulations provide that the payer must pay a fee, equal to 1.25% of the payment.

A full regulatory impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available through the HMRC consultation page at:

<http://www.hmrc.gov.uk/consultations/index.htm>

and through the Explanatory Memorandum which is available alongside the instrument on the OPSI website.