

**2008 No.**

**TAXES**

**The Taxes (Fees for Payment) Regulations 2008**

<i>Made</i> - - - -	***
<i>Laid before the House of Commons</i>	***
<i>Coming into force</i> - -	***

The Commissioners for Her Majesty’s Revenue and Customs make the following Regulations in exercise of the powers conferred by section [130](1) and (3) of the Finance Act 2008(a).

**Citation and commencement**

1. These Regulations may be cited as the Taxes (Fees for Payment) Regulations 2008 and shall come into force on [day/month/year].

**Fee payable on payment 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) makes the payment by using a credit card,

must also pay a fee of [X]% 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—

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

“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 the card to be given to an individual.

[abc]  
[def]

[day/month] 2008                      Two of the Commissioners for Her Majesty’s Revenue and Customs

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(a) 2008 c. [x].  
(b) 1974 c. 39.

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

[To be supplied in due course.]