STATUTORY INSTRUMENTS

2016 No. 333

REVENUE AND CUSTOMS

The Fees for Payment of Taxes, etc. by Credit Card Regulations 2016

Made - - - -	*9th March 2016*
Laid before the House of Commons - - - -	*11th March 2016*
Coming into force - -	*1st April 2016*

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

In accordance with section 136(2) of that Act, the Commissioners expect that they, or a person authorised by them, will be required to pay a fee in connection with amounts paid by credit card.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Fees for Payment of Taxes, etc. by Credit Card Regulations 2016.

(2) These Regulations come into force on 1st April 2016.

(3) In these Regulations "relevant credit card" means a card which—

(a) is a credit-token within section 14(1)(b) of the Consumer Credit Act 1974(**2**) or, were the card to be given to an individual, would be such a credit-token, and

(b) is listed in Table 1 or Table 2 in the Schedule.

Fee payable where a payment is made by a relevant credit card

2.—(1) A person making a payment by a relevant credit card to the Commissioners or a person authorised by them must pay a fee with the payment.

(2) The fee is the amount of the payment multiplied by the rate applicable to the relevant credit card as set out in Table 1 or Table 2 in the Schedule, as the case may be.

(**1**) 2008 c. 9. Section 139 of that Act defines "the Commissioners" as meaning the Commissioners for Her Majesty's Revenue and Customs.
(**2**) 1974 c. 39.

Revocation

3. The following are revoked—

(a) the Taxes, etc. (Fees for Payment by Internet) Regulations 2011(**3**),

(b) the Taxes, etc. (Fees for Payment by Telephone) Regulations 2012(**4**), and

(c) the Taxes, etc. (Fees for Payment by Internet) (Amendment) Regulations 2015(**5**).

Edward Troup
Jim Harra
Two of the Commissioners for Her Majesty's
Revenue and Customs

9th March 2016

(**3**) S.I. 2011/711 as amended by S.I. 2015/1777.
(**4**) S.I. 2012/689.
(**5**) S.I. 2015/1777.