STATUTORY INSTRUMENTS

2015 No. 1777

REVENUE AND CUSTOMS

The Taxes, etc. (Fees for Payment by Internet) (Amendment) Regulations 2015

Made - - - -	*9th October 2015*
Laid before the House of Commons - - - -	*12th October 2015*
Coming into force - -	*2nd November 2015*

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 the person authorised by them, will be required to pay a fee in connection with amounts paid where internet authorisation is given for the payment to be made by credit card.

Citation, commencement, effect and interpretation

1.—(1) These Regulations may be cited as the Taxes, etc. (Fees for Payment by Internet) (Amendment) Regulations 2015.

(2) These Regulations come into force on 2nd November 2015 and have effect in relation to any payment made by credit card on or after that date where internet authorisation is given to make that payment.

(3) In these Regulations "internet authorisation" has the same meaning as in regulation 1(3) of the Taxes, etc. (Fees for Payment by Internet) Regulations 2011(**2**).

Amendment of the Taxes, etc (Fees for Payment by Internet) Regulations 2011

2. In regulation 2(1) of the Taxes, etc. (Fees for Payment by Internet) Regulations 2011, for "1.4%" substitute "1.5%".

(**1**) 2008 c. 9; section 139 of that Act defines "the Commissioners" as meaning the Commissioners for Her Majesty's Revenue and Customs.
(**2**) S.I. 2011/711.