

2012 No. 689

REVENUE AND CUSTOMS

**The Taxes, etc. (Fees for Payment by Telephone) Regulations
2012**

<i>Made</i>	- - - -	<i>5th March 2012</i>
<i>Laid before the House of Commons</i>		<i>6th March 2012</i>
<i>Coming into force</i>	- -	<i>2nd April 2012</i>

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

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 telephone authorisation is given to make a payment by credit card.

Citation and commencement

1. These Regulations may be cited as the Taxes, etc. (Fees for Payment by Telephone) Regulations 2012 and come into force on 2nd April 2012.

Fee payable for telephone payments made by credit card

- 2.—(1) A person who—
- (a) gives telephone authorisation to make a payment by credit card, and
 - (b) makes a payment to the Commissioners or the person authorised by the Commissioners,
- must also pay a fee of 1.5% of the amount of that 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 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.

(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.

Revocation

3. The Taxes, etc. (Fees for Payment by Telephone) Regulations 2009(a) are revoked.

Dave Hartnett

Mike Eland

5th March 2012

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which replace the Taxes, etc. (Fees for Payment by Telephone) Regulations 2009 (S.I. 2009/3073), provide that a fee must be paid in respect of payments by credit card made over the telephone equal to 1.5% of the payment with effect from 2nd April 2012 (it was 1.25% of the payment under the 2009 Regulations).

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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(a) S.I. 2009/3073.

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