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STATUTORY INSTRUMENTS

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**2011 No. 711**

**REVENUE AND CUSTOMS**

**The Taxes, etc. (Fees for Payment by Internet) Regulations 2011**

<i>Made</i>	- - - -	<i>9th March 2011</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>10th March 2011</i>
<i>Coming into force</i>	- -	<i>1st April 2011</i>

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<sup>(1)</sup>.

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) Regulations 2011.

(2) These Regulations come into force on 1st April 2011 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” means authorisation given by a credit card issuer via the internet.

**Fee payable where internet authorisation is given to make a payment by credit card**

2.—(1) Where—

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

the person must also pay a fee of 1.4 % 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—

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(1) 2008 c. 9; section 139 of that Act defines “the Commissioners” as meaning the Commissioners for Her Majesty's Revenue and Customs.

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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- (a) is a credit-token within section 14(1)(b) of the Consumer Credit Act 1974<sup>(2)</sup>, or
- (b) would be a credit-token falling within that enactment were the card to be given to an individual.

**Revocation**

- 3. The Taxes (Fees for Payment by Internet) Regulations 2008<sup>(3)</sup> are revoked.

*Dave Hartnett*

*Mike Eland*

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

9th March 2011

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(2) 1974 c. 39.  
(3) S.I. 2008/2991.

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## EXPLANATORY NOTE

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

These Regulations, with effect from 1st April 2011, revoke and replace the Taxes (Fees for Payment by Internet) Regulations 2008 (S.I. 2008/2991). Those regulations required that where a person makes a payment to the Commissioners for Her Majesty's Revenue and Customs ("the Commissioners") or a person authorised by the Commissioners, and internet authorisation is given to make that payment by credit card, the person must pay a fee.

Regulation 2(1) specifies the fee payable as 1.4% of the payment (it was 1.25% of the payment). This reflects the increase in cost for payments made by credit card where internet authorisation is given to make that payment faced by the Commissioners.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.