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STATUTORY INSTRUMENTS

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**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<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 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<sup>(2)</sup>, or
- (b) would be a credit-token falling within that enactment were the card to be given to an individual.

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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.  
(2) 1974 c. 39.

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**Status:** This is the original version (as it was originally made).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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**Revocation**

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

*Dave Hartnett*

*Mike Eland*

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

5th March 2012

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## 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.