

---

STATUTORY INSTRUMENTS

---

**2017 No. 1262**

**REVENUE AND CUSTOMS**

**The Fees for Payment of Taxes, etc. by  
Credit Card (Amendment) Regulations 2017**

*Made* - - - - 13th December 2017  
*Laid before the House of  
Commons* - - - - 15th December 2017  
*Coming into force* - - 13th January 2018

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>.

**Citation and commencement**

1. These Regulations may be cited as the Fees for Payment of Taxes, etc. by Credit Card (Amendment) Regulations 2017 and come into force on 13th January 2018.

**Amendment of the Fees for Payment of Taxes, etc. by Credit Card Regulations 2016**

2. The Fees for Payment of Taxes, etc. by Credit Card Regulations 2016<sup>(2)</sup> are amended as follows.

3.—(1) For regulation 1(3)(a), substitute—

“(a) if given to an individual, would be a credit-token within section 14(1)(b) of the Consumer Credit Act 1974<sup>(3)</sup>, and”.

(2) In regulation 1(3)(b), omit “or Table 2”.

(3) In regulation 2(2), for the words from “or Table 2” to the end, substitute “in the Schedule.”.

4. In the Schedule—

(a) omit Table 2; and

(b) for Table 1, substitute—

---

(1) 2008 c. 9.  
(2) S.I. 2016/333.  
(3) 1974 c. 39.

---

**Status:** This is the original version (as it was originally made).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

---

**“Table 1**

**Corporate credit cards**

<i>Type of card</i>	<i>Rate (%)</i>
VISA Business Credit Card	1.70
VISA Commerce Credit Card	2.80
VISA Corporate Credit Card	1.94
VISA Purchasing Credit Card	1.92
VISA Commercial Credit Card	1.94
MasterCard Business Credit Card	1.80
MasterCard Corporate Credit Card	1.98
MasterCard Purchasing Credit Card	2.20
MasterCard Fleet Credit Card	1.97
MasterCard Commercial Credit Card	1.98”

13th December 2017

*Justin Holliday*  
*Angela MacDonald*  
Two of the Commissioners for Her Majesty’s  
Revenue & Customs

**Status:** This is the original version (as it was originally made).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

---

## EXPLANATORY NOTE

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

These Regulations, with effect from 13 January 2018, amend the Fees for Payment of Taxes, etc. by Credit Card Regulations 2016 (S.I. 2016/333).

Regulations 3 and 4 remove references to personal credit cards to reflect changes, coming into effect from 13 January 2018, to ways of paying HMRC.

Regulation 4 also updates the rates used to calculate the fees payable where corporate cards are used. For comparison, the rates before and after the amendment are set out in the following table.

### Comparison of old and new rates for corporate cards

<i>Type of card</i>	<i>Old rate (%)</i>	<i>New rate (%)</i>
VISA Business Credit Card	1.508	1.70
VISA Commerce Credit Card	n/a	2.80
VISA Corporate Credit Card	1.744	1.94
VISA Purchasing Credit Card	1.755	1.92
VISA Commercial Credit Card	n/a	1.94
MasterCard Business Credit Card	1.973	1.80
MasterCard Corporate Credit Card	2.248	1.98
MasterCard Purchasing Credit Card	2.406	2.20
MasterCard Fleet Credit Card	2.134	1.97
MasterCard Commercial Credit Card	n/a	1.98

A Tax Information and Impact Note covering this instrument will be published on the government website at <http://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.