STATUTORY INSTRUMENTS

2009 No. 3073

REVENUE AND CUSTOMS

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

Made - - - -	*20th November 2009*
Laid before the House of Commons	*23rd November 2009*
Coming into force - -	*14th December 2009*

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.—(1) These Regulations may be cited as the Taxes, etc. (Fees for Payment by Telephone) Regulations 2009.

(2) These Regulations come into force on 14th December 2009 and have effect in relation to telephone authorisations made on or after that date.

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 a person authorised by the Commissioners,

must also pay a fee of 1.25% 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 (Fees for Payment by Telephone) Regulations 2008(**a**) are revoked.

Steve Lamey
Mike Eland

20th November 2009 Two of the Commissioners for Her Majesty's Revenue & Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, with effect from 14th December 2009, replace the Taxes (Fees for Payment by Telephone) Regulations 2008 (S.I. 2008/1948), which required that, where a person makes a payment to the Commissioners or a person authorised by the Commissioners, and gives telephone authorisation to make the payment by credit card, the person must pay a fee.

Regulation 2(1) specifies the fee payable as 1.25% of the payment (it was 0.91% of the payment). This reflects the increase in cost for credit card usage 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.

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(**a**) S.I. 2008/1948.

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