
STATUTORY INSTRUMENTS

2008 No. 2991

The Taxes (Fees for Payment by Internet) Regulations 2008

Fee payable for internet payments by credit card

2.—(1) Since the Commissioners expect that they will be required to pay a fee in connection with amounts paid by using a credit card, a person who—

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

must also pay a fee of 1.25% of the 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 falling within section 14(1)(b) of the Consumer Credit Act 1974⁽¹⁾, or
- (b) would be a credit-token falling within that enactment were that card to be given to an individual.