



STATUTORY INSTRUMENTS.

S.I. No. 109 of 2018

TAXES CONSOLIDATION ACT 1997 (SECTION 960EA)
(REVOCATION) REGULATIONS 2018

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The Revenue Commissioners, in exercise of the powers conferred on them by section 960EA of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

1. (1) These Regulations may be cited as the Taxes Consolidation Act 1997 (Section 960EA) (Revocation) Regulations 2018.

(2) These Regulations come into operation on 5 April 2018.

2. The following are revoked:

(a) the Taxes Consolidation Act 1997 (Section 960EA) (Payment of Tax by Credit Card) (Notification by Telephone) Regulations 2011 (S.I. No. 517 of 2011);

(b) the Taxes Consolidation Act 1997 (Section 960EA) (Payment of Tax by Credit Card via Internet) Regulations 2012 (S.I. No. 255 of 2012).

GIVEN under my hand,
4 April 2018.

GERARD HARRAHILL,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 6th April, 2018.*

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

The Regulations referred to in Regulation 2 were made by the Revenue Commissioners under section 960EA of the Taxes Consolidation Act 1997 (inserted by section 79 of the Finance Act 2011). They provided for a charge to be applied at a prescribed rate where a person paid tax by means of a relevant credit card (as defined in those Regulations) by telephone or by ROS, Revpay through MyAccount, or LPT Online. As the prescribed rate is being reduced to 0.0 per cent, those Regulations are revoked with effect from 5 April 2018.

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