



STATUTORY INSTRUMENTS.

S.I. No. 517 of 2011



TAXES CONSOLIDATION ACT 1997 (SECTION 960EA) (PAYMENT OF
TAX BY CREDIT CARD) (NOTIFICATION BY TELEPHONE)
REGULATIONS 2011

(Prn. A11/1833)

S.I. No. 517 of 2011

TAXES CONSOLIDATION ACT 1997 (SECTION 960EA) (PAYMENT OF
TAX BY CREDIT CARD) (NOTIFICATION BY TELEPHONE)
REGULATIONS 2011

The Revenue Commissioners, in exercise of the powers conferred on them by section 960EA (inserted by section 79 of the Finance Act 2011 (No. 6 of 2011)) 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) (Payment of Tax by Credit Card) (Notification by Telephone) Regulations 2011.

(2) These Regulations shall come into effect on 10 October 2011.

2. In these Regulations “relevant credit card” means a credit card which has been approved by the Revenue Commissioners for the purpose of making a payment of tax in accordance with section 960EA (inserted by section 79 of the Finance Act 2011 (No. 6 of 2011)) of the Taxes Consolidation Act 1997 (No. 39 of 1997).

3. A person who wishes to make a payment of tax to a relevant person by means of a relevant credit card may do so, provided that person notifies the relevant person by telephone and pays a charge of 1.69 per cent of that payment to the relevant person.

4. The charge referred to in Regulation 3 shall be added to the payment of tax so that the payment shall consist of a single payment comprising the payment of tax and the charge.

5. The following credit cards are relevant credit cards:

(a) VISA;

(b) Master Card.

GIVEN under my hand,
7 October 2011.

MICHAEL O’GRADY,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 11th October, 2011.*

EXPLANATORY NOTE

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

These Regulations, which came into effect on 10 October 2011, are made by the Revenue Commissioners under section 960EA of the Taxes Consolidation Act 1997 (inserted by section 79 of the Finance Act 2011). Section 960EA deals with the payment of tax by relevant payment methods, i.e. credit card, debit card and any other prescribed method or methods of payment.

The Regulations provide that a person who wishes to make a payment of tax by credit card may do so, provided that person notifies Revenue by telephone and pays a charge of 1.69 per cent of that payment. It will not be possible to pay tax by credit card other than by telephone. The credit cards that are approved by Revenue for this purpose are VISA and Master Card.

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