



STATUTORY INSTRUMENTS.

S.I. No. 433 of 2014

TAXES CONSOLIDATION ACT 1997 (SECTION 960EA) (PAYMENT OF
TAX BY CREDIT CARD VIA INTERNET) (AMENDMENT)
REGULATIONS 2014

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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 via Internet) (Amendment) Regulations 2014.

(2) These Regulations shall come into effect on 1 October 2014.

2. Regulation 3 of the Taxes Consolidation Act 1997 (Section 960EA) (Payment of Tax by Credit Card via Internet) Regulations 2012 (S.I. No. 255 of 2012) is amended by substituting “1.1 per cent” for “1.49 per cent”.

GIVEN under my hand,
30 September 2014.

NIALL CODY,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 3rd October, 2014.*

EXPLANATORY NOTE

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

These Regulations, made by the Revenue Commissioners under section 960EA of the Taxes Consolidation Act 1997 (inserted by section 79 of the Finance Act 2011), decrease the charge, in the case of a person who makes a payment of tax by means of an approved credit card using the Revenue Online Service (ROS), from 1.49 per cent to 1.1 per cent. The credit cards that are approved for this purpose are VISA and Master Card.

The Regulations came into effect on 1 October 2014.

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nó trí aon díoltóir leabhar.

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
52 ST. STEPHEN'S GREEN, DUBLIN 2.
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)
or through any bookseller.

€1.27



Wt. (B30822). 285. 10/14. Clondalkin. Gr 30-15.