



STATUTORY INSTRUMENTS.

S.I. No. 434 of 2014



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

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

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) (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) (Notification by Telephone) Regulations 2011 (S.I. No. 517 of 2011) is amended by substituting “1.1 per cent” for “1.69 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 notifies Revenue by telephone and makes a payment of tax by means of an approved credit card, from 1.69 per cent to 1.1 per cent. The 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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