



STATUTORY INSTRUMENTS.

**S.I. No. 255 of 2012**



TAXES CONSOLIDATION ACT 1997 (SECTION 960EA) (PAYMENT OF  
TAX BY CREDIT CARD VIA INTERNET) REGULATIONS 2012

## TAXES CONSOLIDATION ACT 1997 (SECTION 960EA) (PAYMENT OF TAX BY CREDIT CARD VIA INTERNET) REGULATIONS 2012

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) Regulations 2012.

(2) These Regulations shall come into effect on 18 July 2012.

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 the Revenue Commissioners via the internet by means of a relevant credit card may do so, provided that person pays the tax and a charge of 1.49 per cent of that payment to the Revenue Commissioners.

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 prescribed for the purposes of these Regulations:

(a) VISA;

(b) Master Card.

GIVEN under my hand,  
18 July 2012.

NIALL CODY,  
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 24th July, 2012.*

## 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 18 July 2012, 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 to the Revenue Commissioners by means of an approved credit card using the Revenue Online Service (ROS) may do so, provided that person pays the tax and a charge of 1.49 per cent of that payment to the Revenue Commissioners. The credit cards that are approved for this purpose are VISA and Master Card.

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