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Finance Act, 2008

Section 136 - Fee for payment

1) The Commissioners may by regulations provide that, where a person makes a payment to the Commissioners or a person authorised by the Commissioners using a method of payment specified in the regulations, the person must also pay a fee specified in, or determined in accordance with, the regulations. (2) A method of payment may only be specified in regulations made under this section if the Commissioners expect that they, or the person authorised by them, will be required to pay a fee or charge (however described) in connection with amounts paid using that method of payment. (3) Regulations under this section- (a) may make provision about the time and manner in which the fee must or may be paid, (b) may make provision generally or only for specified purposes, and (c) may make different provision for different purposes. (4) Regulations under this section are to be made by statutory instrument. (5) A statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of the House of Commons.