

**Directions under regulation 6 of the Income Tax (Employments) Regulations 1993 (S.I. 1993/744) as amended by regulation 4 of S.I. 1998/2484 and regulations 7 and 9 of S.I. 2001/1081**

The Commissioners of Inland Revenue hereby direct that, on and after 14th January 2002, the Internet Service for PAYE is approved by them for the purpose of the Inland Revenue's delivery of information required to be delivered by them to employers under, and in accordance with, regulation 6 of the Income Tax (Employments) Regulations 1993 (deduction and repayment of tax under the appropriate code).

*Tim Flesher*  
*Dave Hartnett*

11th January 2002

Two of the Commissioners of Inland Revenue