

Directions under regulations 28 and 46 of the Income Tax (Employments) Regulations 1993 (S.I. 1993/744) as amended by the Income Tax (Electronic Communications) (Miscellaneous Amendments) Regulations 2001 (S.I. 2001/1081).

The Commissioners of Inland Revenue hereby direct that on and after 31st May 2001 an employer who is required to deliver information in accordance with regulations 28 and 46 of the Income Tax (Employments) Regulations 1993 (S.I. 1993/744) as amended (“the relevant information”) is authorised to do so over the Internet.

The Commissioners of Inland Revenue further direct that –

the methods hereby approved by them for—

- authenticating the identity of the sender of the relevant information,
- the delivery of the relevant information,
- authenticating the relevant information delivered, and

the form hereby approved by them in which the relevant information is to be delivered

are the methods and the form set out, at the time and for the purposes of the delivery of the relevant information, on the Inland Revenue website.

30th May 2001

Nick Montagu
Ann Chant
Two of the Commissioners of Inland Revenue