

## **Directions under regulations 42A(1), 42A(2)(c)(ii), 46ZC(1)(b), 46ZD(4)(f) and 46ZF(1) of the Income Tax (Employments) Regulations 1993 (S.I. 1993/744)**

The Commissioners of Inland Revenue direct that the methods of electronic communications approved under regulations 42A(1) and 46ZC(1)(b) of the Income Tax (Employments) Regulations 21993 (S.I. 1993/744: "the Regulations"), the specified date for the purposes of regulations 42A(2)(c)(ii) and 46ZD(4)(f), and the conditions as to accuracy and completeness of the specified information for the purposes of regulation 46ZF are as follows.

### **Mandatory electronic payment**

#### **Approved methods of electronic communication**

The methods of electronic communication approved for the purposes of making payments under regulation 42A(1) of the Regulations are the services known as BACS direct credit, CHAPS, debit card over the Internet ("BillPay"), Paymaster, Bank Giro and Alliance and Leicester Commercial Bank.

#### **Specified date**

The specified date for the purpose of regulation 42A(2)(c)(ii) for the tax year 2004/05 is 26th October 2003.

### **Mandatory use of electronic communication**

#### **Approved methods of electronic communication**

The methods of electronic communication approved for the purposes transmitting or delivering specified information either by the employer or by another person on his behalf in accordance with regulation 46ZC(1)(b) of the Regulations are the Internet services provided through PAYE Online for Employers and PAYE Online for Agents.

#### **Specified date**

The specified date for the purpose of regulation 46ZD(4)(f) for the tax year 2004/05 is 26th October 2003.

### **Standards of accuracy and completeness**

The standards of accuracy and completeness to be satisfied in respect of any return for the purposes of regulation 46ZF(1) of the Regulations are those set out in the "Quality Standard Validation Specification from April 2004" published on the Inland Revenue Website at <http://www.inlandrevenue.gov.uk>

This is also available from the Inland Revenue Press Office whose telephone number is 020 7438 6420.

Nick Montagu

Helen Ghosh

Two of the Commissioners of Inland Revenue

21<sup>st</sup> October 2003