

**Directions under regulations 190(1) and 209(1) of the Income Tax (Pay As You Earn) Regulations 2001 (S.I. 2003/2682)**

The Commissioners of Her Majesty's Revenue & Customs direct under Regulations 190(1) and 209(1) that –

- a) the specified date for the tax year 2008/09 is 28 October 2007, and
- b) the standards of accuracy and completeness to be satisfied in respects of a returns for the tax year 2008/09 are those set out in the "Quality Standard and Business Validation Specification from April 2008" published on the website of Her Majesty's Revenue & Customs at <http://www.hmrc.gov.uk/>

Dave Hartnett  
Steve Lamey  
Two Commissioners for Her Majesty's Revenue & Customs

23 July 2007