

**Directions under regulations 190(1) and 209(1) of the Income Tax (Pay As You Earn) Regulations 2003 (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 2007/08 is 29 October 2006, and
  
- b) the standards of accuracy and completeness to be satisfied in respects of a return for the tax year 2007/08 are those set out in the “Quality Standard Validation Specification from April 2007” published on the Her Majesty's Revenue & Customs at <http://www.hmrc.gov.uk>

Michael Hanson  
Paul Gray  
Two Commissioners for Her Majesty's Revenue and Customs

22 September 2006