

Directions under regulation 4(1) of the Income Tax (Incentive Payments for Voluntary Electronic Communication of PAYE Returns) Regulations 2003 (S.I. 2003/2495)

The Commissioners of Inland Revenue direct that the methods of electronic communications approved under regulation 4(1)(a) of the Income Tax (Incentive Payments for Voluntary Electronic Communication of PAYE Returns) Regulations 2003 (S.I. 2003/2495: "the Regulations") and the conditions as to accuracy and completeness of the return in question specified for the purposes of regulation 4(1)(b) are as follows.

Approved methods of electronic communication

The methods of electronic communication approved for the purposes of regulation 4(1)(a) of the Regulations are the services known as EDI (Electronic Data Interchange) and the Internet services provided through PAYE Online for Employers and PAYE Online for Agents.

Standards of accuracy and completeness

The standards of accuracy and completeness to be satisfied in respect of any return for the purposes of regulation 4(1)(b) of the Regulations are those set out in the "Quality Standard Validation Specification from April 2004" which is published on the Inland Revenue Website at <http://www.inlandrevenue.gov.uk> and available from the Inland Revenue Press Office, whose telephone number is 020 7438 6420.

Helen Ghosh

Ann Chant

Two of the Commissioners of Inland Revenue
21st October 2003