

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

Mandatory use of electronic communications

The Commissioners for Her Majesty's Revenue and Customs hereby direct under regulations 190 and 209 that—

- a) the “specified date”¹ for the tax year 2010-11 is 18 October 2009, and
- b) the standards of accuracy and completeness to be satisfied in respects of a return for the tax year 2010-11 are those set out in the [“Quality Standard and Business Validation Specification from April 2010”](#)

Two of the Commissioners for Her Majesty's Revenue and Customs

13th August 2009 Mike Eland

14th August 2009 Dave Hartnett

¹ Mentioned in regulation 190(1): for the purposes of Chapters 3 (electronic payment by large employers) and 4 (mandatory use of electronic communications) the Commissioners may announce each tax year a date, the “specified date” for the following year. Under regulation 190(3) the “specified date” for a tax year applies in respect of specified payments due to be made in respect of that year and specified information to be delivered in respect of that year.