

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

Mandatory use of electronic communications - Standards of accuracy and completeness to be satisfied in respect of annual returns and specified information for the tax year 2011-12

The Commissioners for Her Majesty's Revenue and Customs make the following directions under regulation 209 of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682 (the 'PAYE Regulations')):

1. Standards of accuracy and completeness for a return (Forms P35 and P14)

The standards of accuracy and completeness to be satisfied in respect of a return and the accompanying information required by regulation 73 of the PAYE Regulations (annual return of relevant payments liable to deduction of tax (Forms P35 and P14)) for the tax year 2011-12 are those set out in the 'Quality Standard and Business Validation Specification from 2011', as published on the website of HM Revenue & Customs (HMRC) at [Online Services: Quality Standard Validation Specifications](#).*

2. Standards of accuracy and completeness for Parts 1 and 3 of Form P45, Form P46 and Form P46(Pen)

The standards of accuracy and completeness to be satisfied in respect of:

- (a) Parts 1 and 3 of Form P45,
- (b) Form P46, and
- (c) Form P46(Pen),

for the tax year 2011-12 are the standards published on the website of HMRC at [Pay As You Earn](#).*

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* The standards should be read alongside the services and technical specifications for PAYE Online for Employers – Internet and EDI. These are available on the HMRC website at [Support for software developers](#).