

**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”<sup>1</sup> 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” published on the website of Her Majesty's Revenue and Customs at [http://www.hmrc.gov.uk/ebu/qual\\_stand.htm](http://www.hmrc.gov.uk/ebu/qual_stand.htm)

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

13th August 2009      *Mike Eland*

14th August 2009      *Dave Hartnett*

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<sup>1</sup> 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.