

Direction under regulation 209 of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) in respect of Parts 1 and 3 of Form P45, Form P46 and Form P46(Pen)

Mandatory use of electronic communications - Standards of accuracy and completeness to be satisfied in respect of Parts 1 and 3 of Form P45, Form P46 and Form P46(Pen) for the tax year 2010-11

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

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),

delivered on or after 6 January 2011 in relation to the tax year 2010-11 are the standards published on the website of HM Revenue & Customs at [Pay As You Earn](#)*

20 December 2010

Steve Lamey
Dave Hartnett

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

* 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](#).