

Direction by the Commissioners for Her Majesty's Revenue and Customs for approved method of electronic communication

Direction made under regulation 189 of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) in relation to the giving of a notice of coding under regulation 17(1) or 19(3) of those Regulations.

In this Direction:

“employee” has the meaning given by regulation 2 of the PAYE Regulations and includes individuals who are treated as employees for the purposes of those Regulations by regulations 10, 11 and 12;

“HMRC” means Her Majesty's Revenue and Customs;

“notice of tax code” has the same meaning as “code” in regulation 7 of the PAYE Regulations and references to notices of code in this direction include references to an amended notice of code which is issued in accordance with regulation 19 of the PAYE Regulations;

“Personal Tax PAYE digital service” means the digital service offered to individuals who are employees;

“PAYE Regulations” means the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682).

Direction

HMRC give the following direction about the approved method of electronic communication which may be used by HMRC to give an employee a notice of a tax code under regulation 17(1) or regulation 19(3) of the PAYE Regulations.

This Direction has effect from 20th March 2015

Approved method of electronic communication for the giving of a notice of tax code

(1) The method of electronic communication approved for the giving of a notice of tax code under regulation 17(3) or regulation 19(3) of the PAYE Regulations is:


- a) the internet service Personal Tax PAYE digital service, and
- b) either the e-mail notification or the Short Messaging Service notification sent by HMRC notifying the employee (“E”) of a change to E’s account

provided that the conditions in paragraph (2) are satisfied by E or HMRC as the case may be.

(2) HMRC is only entitled to give notice of a tax code to E via the Personal Tax PAYE digital service if—

- a) E has registered for the delivery of information via the Personal Tax PAYE digital service and

b) E has expressly consented to the use of electronic communications for the delivery of the notice of coding via that service and such consent has not been withdrawn.

11th March 2015 

11 March 2015 

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