

---

STATUTORY INSTRUMENTS

---

**2003 No. 2682**

The Income Tax (Pay As You Earn) Regulations 2003

PART 10

COMMUNICATIONS

CHAPTER 4

MANDATORY USE OF ELECTRONIC COMMUNICATIONS

**Standards of accuracy and completeness**

**209.**—(1) Specified information delivered by a method of electronic communications must meet the standards of accuracy or completeness set by specific or general directions given by the Board of Inland Revenue.

(2) Specified information which fails to meet those standards must be treated as not having been delivered.