
STATUTORY INSTRUMENTS

2003 No. 2495

INCOME TAX

The Income Tax (Incentive Payments for Voluntary Electronic
Communication of PAYE Returns) Regulations 2003

Made - - - - 29th September 2003
Laid before the House of
Commons - - 29th September 2003
Coming into force 20th October 2003

THE INCOME TAX (INCENTIVE PAYMENTS FOR
VOLUNTARY ELECTRONIC COMMUNICATION
OF PAYE RETURNS) REGULATIONS 2003

1. Citation, commencement and interpretation
 2. Construction of references to numbers of employees
 3. Scope
 4. Incentive payment — return under regulation 43 of the PAYE Regulations
 5. Notice of non-entitlement to incentive payment
 6. Appeals
- Signature
Explanatory Note