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STATUTORY INSTRUMENTS

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**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 Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 143(1) of, and Schedule 38 to, the Finance Act 2000<sup>(1)</sup>, make the following Regulations: