
STATUTORY INSTRUMENTS

2005 No. 826

INCOME TAX

**The Income Tax (Incentive Payments for
Voluntary Electronic Communication of PAYE
Returns) (Amendment) Regulations 2005**

*Made - - - - 18th March 2005
Laid before the House of
Commons - - 18th March 2005
Coming into force in accordance with
regulation 1(1)*

**THE INCOME TAX (INCENTIVE PAYMENTS FOR
VOLUNTARY ELECTRONIC COMMUNICATION OF
PAYE RETURNS) (AMENDMENT) REGULATIONS 2005**

1. Citation, commencement and effect
 2. Amendment of the Income Tax (Incentive Payments for Voluntary Electronic Communication of PAYE Returns) Regulations 2003
 3. (1) Amend regulation 1 (citation, commencement and interpretation) as follows...
 4. (1) Amend regulation 2 (construction of references to numbers of...
 5. (1) Amend regulation 3 (scope) as follows.
 6. (1) Amend regulation 4 (incentive payment — return under regulation...
 7. After regulation 4 insert— Descriptions of incentives (1) Any incentive under these Regulations shall take the form...
 8. (1) Amend regulation 6 (appeals) as follows.
- Signature
Explanatory Note