
STATUTORY INSTRUMENTS

2021 No. 1076

INCOME TAX

The Income Tax (Digital Requirements) Regulations 2021

	<i>at 9.22 a.m. on 23rd</i>
<i>Made - - - -</i>	<i>September 2021</i>
<i>Laid before the House of</i>	<i>at 1.30 p.m. on 23rd</i>
<i>Commons - -</i>	<i>September 2021</i>
<i>Coming into force</i>	<i>6th April 2024</i>

**THE INCOME TAX (DIGITAL
REQUIREMENTS) REGULATIONS 2021**

PART 1

General

1. Citation and commencement
2. Interpretation
3. Use of functional compatible software
4. Digital start date

PART 2

Digital records

5. Keeping and recording digital records
6. Digital records

PART 3

Quarterly updates

7. Quarterly updates
8. Update notices
9. Commencement and cessation of the requirement to provide quarterly updates
10. Early provision of update information for quarterly periods

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Income Tax (Digital Requirements) Regulations 2021. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

PART 4

End of period statements

11. Provision of end of period statements
12. End of period notices
13. Specified information
14. Commencement and cessation of requirement to provide end of period statements

PART 5

Retail sales of retailers

15. Retailers – elections
16. Digital records in relation to retail sales

PART 6

Corrections and omissions

17. Digital records – corrections and omissions
18. End of period statements – amendment by relevant persons
19. End of period statements – corrections by HMRC

PART 7

Digital exclusion exemption

20. Exemption for the digitally excluded

PART 8

Other exemptions

21. Income exemption
22. Income exemption: persons to whom the digital requirements have applied for three tax years
23. Election not to be exempt
24. Non-resident company exemption
25. Trustee exemption
26. Exemption for foreign businesses of non-UK domiciled individuals

PART 9

Election for Schedule A1 to apply

27. Election for Schedule A1 to apply

PART 10

Notices

28. Notices
Signature
Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Income Tax (Digital Requirements) Regulations 2021. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Pt. 4 omitted by [S.I. 2024/167 reg. 14](#)
- Pt. 5 omitted by [S.I. 2024/167 reg. 15](#)
- Pt. 9 omitted by [S.I. 2024/167 reg. 23](#)
- reg. 1 coming into force by [S.I. 2021/1076 reg. 1](#)
- reg. 1 word substituted by [S.I. 2024/167 reg. 3](#)
- reg. 2 coming into force by [S.I. 2021/1076 reg. 1](#)
- reg. 2 words omitted by [S.I. 2024/167 reg. 4\(a\)\(i\)](#)
- reg. 2 words omitted by [S.I. 2024/167 reg. 4\(a\)\(ii\)](#)
- reg. 2 words omitted by [S.I. 2024/167 reg. 4\(a\)\(iii\)](#)
- reg. 2 words omitted by [S.I. 2024/167 reg. 4\(a\)\(iv\)](#)
- reg. 2 words substituted by [S.I. 2024/167 reg. 4\(b\)](#)
- reg. 2 words substituted by [S.I. 2024/167 reg. 4\(c\)](#)
- reg. 3 coming into force by [S.I. 2021/1076 reg. 1](#)
- reg. 3(1)(d) omitted by [S.I. 2024/167 reg. 5\(a\)\(i\)](#)
- reg. 3(2) words omitted by [S.I. 2024/167 reg. 5\(b\)](#)
- reg. 3(3)(b) words omitted by [S.I. 2024/167 reg. 5\(c\)](#)
- reg. 4 coming into force by [S.I. 2021/1076 reg. 1](#)
- reg. 4(1) word substituted by [S.I. 2024/167 reg. 6\(a\)\(i\)](#)
- reg. 4(1) word substituted by [S.I. 2024/167 reg. 6\(a\)\(ii\)](#)
- reg. 4(2) words substituted by [S.I. 2024/167 reg. 6\(b\)\(i\)](#)
- reg. 4(2)(a) word substituted by [S.I. 2024/167 reg. 6\(b\)\(ii\)](#)
- reg. 4(3) omitted by [S.I. 2024/167 reg. 6\(c\)](#)
- reg. 4(4) omitted by [S.I. 2024/167 reg. 6\(c\)](#)
- reg. 5 coming into force by [S.I. 2021/1076 reg. 1](#)
- reg. 5(2)(a) words substituted by [S.I. 2024/167 reg. 7](#)
- reg. 5(2)(b) words substituted by [S.I. 2024/167 reg. 7](#)
- reg. 6 coming into force by [S.I. 2021/1076 reg. 1](#)
- reg. 6(1) words substituted by [S.I. 2024/167 reg. 8\(a\)](#)
- reg. 6(2) omitted by [S.I. 2024/167 reg. 8\(b\)](#)
- reg. 6(3) words substituted by [S.I. 2024/167 reg. 8\(c\)](#)
- reg. 7 coming into force by [S.I. 2021/1076 reg. 1](#)
- reg. 7(1) words substituted by [S.I. 2024/167 reg. 9\(a\)](#)
- reg. 7(3) words inserted by [S.I. 2024/167 reg. 9\(b\)\(i\)](#)
- reg. 7(3) words substituted by [S.I. 2024/167 reg. 9\(b\)\(ii\)](#)
- reg. 7(3) Table words substituted by [S.I. 2024/167 reg. 9\(b\)\(iii\)](#)
- reg. 7(3) Table words substituted by [S.I. 2024/167 reg. 9\(b\)\(iv\)](#)
- reg. 7(5) Table word substituted by [S.I. 2024/167 reg. 9\(c\)\(ii\)](#)
- reg. 7(5) words substituted by [S.I. 2024/167 reg. 9\(c\)\(i\)](#)
- reg. 7(5) Table words substituted by [S.I. 2024/167 reg. 9\(c\)\(i\)](#)
- reg. 7(8) words inserted by [S.I. 2024/167 reg. 9\(d\)\(i\)](#)
- reg. 7(8) words substituted by [S.I. 2024/167 reg. 9\(d\)\(ii\)](#)
- reg. 7(8) Table words substituted by [S.I. 2024/167 reg. 9\(d\)\(iii\)](#)
- reg. 7(8) Table words substituted by [S.I. 2024/167 reg. 9\(d\)\(iv\)](#)
- reg. 7(9) words substituted by [S.I. 2024/167 reg. 9\(e\)](#)
- reg. 7(10) words substituted by [S.I. 2024/167 reg. 9\(f\)](#)
- reg. 7(11) words substituted by [S.I. 2024/167 reg. 9\(g\)](#)
- reg. 7(13)(a) words substituted by [S.I. 2024/167 reg. 9\(h\)](#)
- reg. 8 coming into force by [S.I. 2021/1076 reg. 1](#)
- reg. 8(2) omitted by [S.I. 2024/167 reg. 10\(a\)](#)
- reg. 8(3) words substituted by [S.I. 2024/167 reg. 10\(b\)](#)

- reg. 9 coming into force by S.I. 2021/1076 reg. 1
- reg. 9(1) words substituted by S.I. 2024/167 reg. 11(a)
- reg. 9(2) words inserted by S.I. 2024/167 reg. 11(c)(ii)
- reg. 9(2) words substituted by S.I. 2024/167 reg. 11(c)(i)
- reg. 9(3) words substituted by S.I. 2024/167 reg. 11(d)
- reg. 10 coming into force by S.I. 2021/1076 reg. 1
- reg. 10 heading words substituted by S.I. 2024/167 reg. 12
- reg. 10 words substituted by S.I. 2024/167 reg. 13
- reg. 11 coming into force by S.I. 2021/1076 reg. 1
- reg. 12 coming into force by S.I. 2021/1076 reg. 1
- reg. 13 coming into force by S.I. 2021/1076 reg. 1
- reg. 14 coming into force by S.I. 2021/1076 reg. 1
- reg. 15 coming into force by S.I. 2021/1076 reg. 1
- reg. 16 coming into force by S.I. 2021/1076 reg. 1
- reg. 17 coming into force by S.I. 2021/1076 reg. 1
- reg. 17(2)(b) words substituted by S.I. 2024/167 reg. 16(a)
- reg. 17(3) words omitted by S.I. 2024/167 reg. 16(b)
- reg. 18 coming into force by S.I. 2021/1076 reg. 1
- reg. 18 omitted by S.I. 2024/167 reg. 17
- reg. 19 coming into force by S.I. 2021/1076 reg. 1
- reg. 19 omitted by S.I. 2024/167 reg. 18
- reg. 20 coming into force by S.I. 2021/1076 reg. 1
- reg. 21 coming into force by S.I. 2021/1076 reg. 1
- reg. 21(2) omitted by S.I. 2024/167 reg. 19(a)
- reg. 21(3) substituted by S.I. 2024/167 reg. 19(b)
- reg. 21(5) words omitted by S.I. 2024/167 reg. 19(c)
- reg. 22 coming into force by S.I. 2021/1076 reg. 1
- reg. 22(2) omitted by S.I. 2024/167 reg. 20(a)
- reg. 22(3)(b) sum substituted by S.I. 2024/167 reg. 20(b)
- reg. 23 coming into force by S.I. 2021/1076 reg. 1
- reg. 23 omitted by S.I. 2024/167 reg. 21
- reg. 24 coming into force by S.I. 2021/1076 reg. 1
- reg. 25 coming into force by S.I. 2021/1076 reg. 1
- reg. 26 coming into force by S.I. 2021/1076 reg. 1
- reg. 27 coming into force by S.I. 2021/1076 reg. 1
- reg. 28 coming into force by S.I. 2021/1076 reg. 1

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 3(1)(e) inserted by S.I. 2024/167 reg. 5(a)(ii)
- reg. 4(5) inserted by S.I. 2024/167 reg. 6(d)
- reg. 9(1A) inserted by S.I. 2024/167 reg. 11(b)
- reg. 21(5A)-(5C) inserted by S.I. 2024/167 reg. 19(d)
- reg. 21(8) inserted by S.I. 2024/167 reg. 19(e)
- reg. 26A26B inserted by S.I. 2024/167 reg. 22
- reg. 28(d)-(f) omitted by S.I. 2024/167 reg. 24(b)
- reg. 28(i)(j) omitted by S.I. 2024/167 reg. 24(b)
- reg. 28(za)(zb) inserted by S.I. 2024/167 reg. 24(a)