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STATUTORY INSTRUMENTS

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**2024 No. 167**

**The Income Tax (Digital Requirements)  
(Amendment) Regulations 2024**

**Amendment of the Income Tax (Digital Requirements) Regulations 2021**

19. In regulation 21—

(a) omit paragraph (2);

(b) for paragraph (3) substitute—

“(3) The exemption applies—

(a) for the tax year 2026-27, if the amount of the person’s qualifying income for the tax year 2024-25 is not more than £50,000, and

(b) for subsequent tax years, if the amount of the person’s qualifying income for the most recent tax year in relation to which the filing deadline fell before the start of the tax year in question is not more than £30,000.”;

(c) in paragraph (5), omit “, before any deductions,”;

(d) after paragraph (5) insert—

“(5A) But a person’s qualifying income for a tax year does not include any qualifying care receipts for that tax year.

(5B) For the purpose of paragraph (5), the amount of income for each business is—

(a) the amount included in the return before any deductions, or

(b) if a person is not required to include in the return the amount of income before any deductions, the amount included in the return after deductions.

(5C) For the purposes of determining a person’s qualifying income for a tax year, no account will be taken of any amendment to that person’s return for that year if—

(a) it would increase that person’s qualifying income for that year, and

(b) it is made after the start of the tax year to which the exemption under this regulation would apply.”;

(e) after paragraph (7) insert—

“(8) “Qualifying care receipts” has the same meaning as in Chapter 2 of Part 7 of ITTOIA 2005(1).”.

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(1) The meaning of “qualifying care receipts” is given in section 805 of the Income Tax (Trading and Other Income) Act 2005 which was inserted by paragraph 6 of Schedule 1 to the Finance (No. 3) Act 2010.