
STATUTORY INSTRUMENTS

2021 No. 1076

The Income Tax (Digital Requirements) Regulations 2021

PART 2

Digital records

Keeping and recording digital records

5.—(1) A relevant person must keep digital records for each business for the period beginning with the digital start date which applies to the business and ending with the date on which the business ceases.

(2) A relevant person must record a digital record by no later than—

- (a) the quarterly deadline for the quarterly period in which the digital record falls; or
- (b) immediately before the relevant person provides the quarterly update for the quarterly period in which the digital record falls,

whichever is the earlier.