Status: This version of this part contains provisions that are prospective.
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

STATUTORY INSTRUMENTS

2021 No. 1076

The Income Tax (Digital Requirements) Regulations 2021

PROSPECTIVE

PART 10
Notices

Notices

28.—(1) Paragraph (2) applies to a notice which may be made, or which may be required to be made, by a person under any of the following regulations—

    (a) 7(11);

    (b) 7(12);

    (c) 9(3);

    (d) 14(3);

    (e) 18(2);

    (f) 19(5);

    (g) 20(1)(b);

    (h) 20(5);

    (i) 23(5); and

    (j) 27(5).

(2) Such a notice must be made in such form and provided in accordance with such method, including electronic, as the Commissioners may specify from time to time.

Commencement Information

I1   Reg. 28 in force at 6.4.2026 (as amended by S.I. 2024/167, reg. 3), see **reg. 1**

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.
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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)