

*Status: This version of this provision is 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 6

#### Corrections and omissions

##### Digital records – corrections and omissions

17.—(1) Where a relevant person discovers an error or omission in their digital records, the relevant person must correct the digital records as soon as possible.

(2) Paragraph (3) applies where—

- (a) in consequence of such an error or omission a quarterly update is provided to HMRC which contains incorrect or incomplete information; and
- (b) an end of period statement has not been provided for the relevant period to which the quarterly update applies.

(3) The relevant person must provide the correct or complete information to HMRC when the relevant person next provides—

- (a) a quarterly update; or
- (b) the end of period statement,

whichever the relevant person is first required to provide after the digital records are corrected.

##### Commencement Information

**II** Reg. 17 in force at 6.4.2026 (as amended by S.I. 2024/167, reg. 3), see [reg. 1](#)

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**Changes and effects yet to be applied to :**

- 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\(b\)](#)

**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\(a\)](#)