

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 8

Other exemptions

Non-resident company exemption

24. The digital requirements do not apply to a company which is chargeable to tax under Part 3 of ITTOIA 2005.

Commencement Information

11 Reg. 24 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. 24 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\(a\)](#)