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STATUTORY INSTRUMENTS

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**2024 No. 167**

**INCOME TAX**

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

*Made* - - - - 19th February 2024  
*Laid before the House of  
Commons* - - 22nd February 2024  
*Coming into force* 14th March 2024

**THE INCOME TAX (DIGITAL REQUIREMENTS)  
(AMENDMENT) REGULATIONS 2024**

1. Citation and commencement
2. Amendment of the Income Tax (Digital Requirements) Regulations 2021
3. In regulation 1, for “2024” substitute “2026”.
4. In regulation 2— (a) omit the following definitions—
5. In regulation 3— (a) in paragraph (1)—
6. In regulation 4— (a) in paragraph (1)—
7. In regulation 5(2)(a) and (b), for “quarterly period” substitute “quarterly...”
8. In regulation 6— (a) in paragraph (1), for the words...
9. In regulation 7— (a) in paragraph (1), for “quarterly period”...
10. In regulation 8— (a) omit paragraph (2);
11. In regulation 9— (a) in paragraphs (1), for “quarterly period”...
12. In the heading to regulation 10, for “quarterly periods” substitute...
13. In regulation 10, for “quarterly period” substitute “quarterly update period”...
14. Omit Part 4.
15. Omit Part 5.
16. In regulation 17— (a) in paragraph (2)(b), for “an end...”
17. Omit regulation 18.
18. Omit regulation 19.
19. In regulation 21— (a) omit paragraph (2);
20. In regulation 22— (a) omit paragraph (2);
21. Omit regulation 23.
22. In Part 8, after regulation 26 insert— Qualifying care exemption...
23. Omit Part 9.
24. In regulation 28— (a) before paragraph (a) insert—

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Signature  
Explanatory Note