
STATUTORY INSTRUMENTS

2024 No. 167

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

Amendment of the Income Tax (Digital Requirements) Regulations 2021

- 24.** In regulation 28—
- (a) before paragraph (a) insert—
 - “(za) 6(1)(d);
 - (zb) 6(3);”;
 - (b) omit paragraphs (d) to (f), (i) and (j).