
STATUTORY INSTRUMENTS

2024 No. 167

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

Amendment of the Income Tax (Digital Requirements) Regulations 2021

6. In regulation 4—
- (a) in paragraph (1)—
 - (i) for “2023” substitute “2025”;
 - (ii) for “2024” substitute “2026”;
 - (b) in paragraph (2)—
 - (i) for “Paragraphs (3) and (4) apply” substitute “Paragraph (5) applies”;
 - (ii) in sub-paragraph (a), for “2023” substitute “2025”;
 - (c) omit paragraphs (3) and (4);
 - (d) at the end insert—

“(5) The digital start date that applies to the business is 6th April in the year of assessment following the year of assessment in which the person was required to deliver the return.”.