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STATUTORY INSTRUMENTS

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**2024 No. 130 (C. 8)**

**VALUE ADDED TAX**

The Finance Act 2021, Section 95 and  
Schedule 18 (Distance Selling: Northern Ireland)  
(Appointed Day No. 2) Regulations 2024

Made - - - - 6th February 2024

The Treasury make these Regulations in exercise of the powers conferred by section 95(7) and (8) of the Finance Act 2021(1).

**Citation**

1. These Regulations may be cited as the Finance Act 2021, Section 95 and Schedule 18 (Distance Selling: Northern Ireland) (Appointed Day No. 2) Regulations 2024.

**Interpretation**

2. In these Regulations, “Schedule 9ZE” means Schedule 9ZE to the Value Added Tax Act 1994(2).

**Appointed Day**

3. 1st March 2024 is appointed as the day on which section 95(1) of and Schedule 18 to the Finance Act 2021, so far as they are not already in force, come into force subject to the exceptions set out in regulation 4.

**Exceptions**

4.—(1) The exceptions are—

- (a) Paragraph 4(b)(iii) (persons who may be registered), paragraph 5(3)(b) (becoming registered) and paragraph 7(1) (further provision about registration) of Part 2 of Schedule 9ZE;
- (b) Part 5 of Schedule 9ZE (IOSS representatives).

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(1) 2021 c. 26.

(2) 1994 c. 23. Schedule 9ZE was inserted by Schedule 18 to the Finance Act 2021; relevant amending instruments are [S.I. 2021/1164](#) and [S.I. 2022/226](#).

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**Status:** This is the original version (as it was originally made).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

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6th February 2024

*Joy Morrissey*  
*Amanda Milling*  
Two of the Lords Commissioners of His  
Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are the second appointed day Regulations made under section 95 of the Finance Act 2021 (c. 26) (“FA 2021”).

The Finance Act 2021, Section 95 and Schedule 18 (Distance Selling: Northern Ireland) (Appointed Day No. 1 and Transitory Provision) Regulations 2021 (S.I. 2021/770) brought into force on 1st July 2021 the bulk of the provisions of section 95(1) of and Schedule 18 to FA 2021, subject to certain exceptions and restrictions.

Regulation 3 brings into force on 1st March 2024 all the provisions of section 95(1) of and Schedule 18 to FA 2021 that are not already in force subject to the exceptions in regulation 4. These provisions concern Value Added Tax and distance selling transactions.

Regulation 4 sets out the provisions in section 95(1) of and Schedule 18 to FA 2021 that are not being brought into force by these Regulations.

A Tax Information and Impact Note has not been prepared for these Regulations as they give effect to previously announced policy and are appointed day Regulations.