



Finance Act 2021

2021 CHAPTER 26

PART 3

OTHER TAXES

Value added tax

95 Distance selling: Northern Ireland

- (1) In Schedule 18, which makes provision in relation to the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement about value added tax and distance selling—
 - (a) Part 1 makes provision amending—
 - (i) the criteria for registration under Part 9 of Schedule 9ZA to VATA 1994 (value added tax on acquisitions in Northern Ireland from member States: registration in respect of distance sales), and
 - (ii) the application of the place of supply rules in Part 5 of Schedule 9ZB to VATA 1994 (goods removed to or from Northern Ireland: rules relating to particular supplies);
 - (b) Part 2 makes provision implementing the European Union schemes known as the One Stop Shop (“OSS”) and the Import One Stop Shop (“IOSS”);
 - (c) Part 3 makes provision amending Schedule 9ZC to VATA 1994 (online sales by overseas persons and low value importations: modifications relating to the Northern Ireland Protocol) to omit Part 2 of that Schedule (modifications of the Value Added Tax (Imported Goods) Relief Order 1984);
 - (d) Part 4 makes provision about supplies of goods by persons established outside the United Kingdom that are facilitated by online marketplaces.
- (2) The Treasury may by regulations made by statutory instrument make such provision as they consider appropriate in consequence of this section or Schedule 18, including provision amending, repealing or revoking any provision of an Act whenever passed or made (including this Act and any Act amended by it).

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Section 95. (See end of Document for details)

- (3) The Treasury may by regulations made by statutory instrument make such transitional, transitory, saving, supplementary or incidental provision as they consider appropriate in connection with the coming into force of this section or Schedule 18.
- (4) Regulations under subsections (2) and (3) may (among other things)—
- (a) confer on a person specified in the regulations a discretion to do anything under, or for the purposes of, the regulations;
 - (b) make provision by reference to things specified in a notice published in accordance with the regulations;
 - (c) make different provision for different purposes or areas.
- (5) A statutory instrument that—
- (a) contains (whether alone or with other provision) regulations under subsection (2), and
 - (b) is not subject to any requirement under section 96 that the instrument be laid before, and approved by a resolution of, the House of Commons after being made,
- is subject to annulment in pursuance of a resolution of the House of Commons.
- (6) This subsection and the following provisions come into force on the day on which this Act is passed—
- (a) subsection (1) and Schedule 18 so far as making provision for anything to be done by regulations, directions or public notice, and
 - (b) subsections (2) to (5), (7) and (8).
- (7) Subsection (1) and Schedule 18 come into force for all remaining purposes on such day as the Treasury may by regulations made by statutory instrument appoint.
- (8) Regulations under subsection (7) may appoint different days for different purposes.

Commencement Information

- I1** S. 95(1) in force for specified purposes and s. 95(2)-(8) in force at Royal Assent, see s. 95(6)
- I2** S. 95(1) in force at 1.7.2021 for specified purposes by [S.I. 2021/770](#), [regs. 3, 4](#) (with [regs. 5-7](#))
- I3** S. 95(1) in force at 1.3.2024 for specified purposes by [S.I. 2024/130](#), [reg. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Section 95.