

---

STATUTORY INSTRUMENTS

---

**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 FINANCE ACT 2021, SECTION 95 AND SCHEDULE 18  
(DISTANCE SELLING: NORTHERN IRELAND)  
(APPOINTED DAY NO. 2) REGULATIONS 2024

1. Citation
  2. Interpretation
  3. Appointed Day
  4. Exceptions
- Signature  
Explanatory Note