
STATUTORY INSTRUMENTS

2024 No. 130

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

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).