
STATUTORY INSTRUMENTS

2021 No. 1164

The Value Added Tax (Distance Selling and
Miscellaneous Amendments) Regulations 2021

PART 3

Saving provision

36. Any notice published under regulation 8 of the Finance Act 2021, Section 95 and Schedule 18 (Distance Selling: Northern Ireland) (Appointed Day No. 1 and Transitory Provision) Regulations 2021 is to be treated as if it were published under paragraph 37(2) of Schedule 9ZE to VATA 1994 (as inserted by regulation 14(6) of these Regulations).