
STATUTORY INSTRUMENTS

2021 No. 770 (C. 41)

VALUE ADDED TAX

The Finance Act 2021, Section 95 and Schedule 18
(Distance Selling: Northern Ireland) (Appointed Day
No. 1 and Transitory Provision) Regulations 2021

Made - - - - 28th June 2021

THE FINANCE ACT 2021, SECTION 95 AND SCHEDULE 18
(DISTANCE SELLING: NORTHERN IRELAND) (APPOINTED DAY
NO. 1 AND TRANSITORY PROVISION) REGULATIONS 2021

1. Citation
 2. Interpretation
 3. Commencement provisions
 4. (1) The exceptions are— (a) Parts 2 and 5 of...
 5. Transitory provisions
 6. Schedule 9ZE is to be read as if—
 7. The modifications made by regulations 8 and 9 no longer...
 8. Power for the Commissioners to make transitory provisions
- Signature
Explanatory Note