
STATUTORY INSTRUMENTS

2021 No. 770

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

Interpretation

2. In these Regulations—

“FA 2021” means the Finance Act 2021;

“Schedule 9ZD” means Schedule 9ZD to VATA 1994 as inserted by paragraph 6 of Schedule 18;

“Schedule 9ZE” means Schedule 9ZE to VATA 1994 as inserted by paragraph 6 of Schedule 18;

“Schedule 9ZF” means Schedule 9ZF to VATA 1994 as inserted by paragraph 6 of Schedule 18;

“Schedule 18” means Schedule 18 to FA 2021;

“VATA 1994” means the Value Added Tax Act 1994⁽¹⁾.

(1) 1994 c. 23. Section 3 of the Taxation (Post-Transition Period) Act 2020 (c. 26) inserts section 40A and Schedules 9ZA to 9ZC into VATA 1994.