
STATUTORY INSTRUMENTS

2024 No. 130

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

Interpretation

2. In these Regulations, “Schedule 9ZE” means Schedule 9ZE to the Value Added Tax Act 1994⁽¹⁾.

⁽¹⁾ 1994 c. 23. Schedule 9ZE was inserted by Schedule 18 to the Finance Act 2021; relevant amending instruments are [S.I. 2021/1164](#) and [S.I. 2022/226](#).