STATUTORY INSTRUMENTS

2026 No. 315 (C. 24)

VALUE ADDED TAX

The Finance Act 2021, Section 95 and Schedule 18 (Distance Selling: Northern Ireland) (Appointed Day No. 3) Regulations 2026

Made - - - - 18th March 2026

The Treasury make these Regulations in exercise of the powers conferred by section 95(7) and (8) of the Finance Act 2021([1]).

Citation

1. These Regulations may be cited as the Finance Act 2021, Section 95 and Schedule 18 (Distance Selling: Northern Ireland) (Appointed Day No. 3) Regulations 2026.

Appointed Day

2. The day appointed for the coming into force of section 95(1) of and Schedule 18 to the Finance Act 2021, so far as not already in force, is 31st March 2026.

Taiwo Owatemi
Stephen Morgan
Two of the Lords Commissioners of His Majesty's Treasury

18th March 2026

(**1**) 2021 c. 26.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are the third appointed day regulations made under section 95 of the Finance Act 2021 (c. 26).

The Finance Act 2021, Section 95 and Schedule 18 (Distance Selling: Northern Ireland) (Appointed Day No. 1 and Transitory Provision) Regulations 2021 (S.I. 2021/770) and the Finance Act 2021, Section 95 and Schedule 18 (Distance Selling: Northern Ireland) (Appointed Day No. 2) Regulations 2024 (S.I. 2024/130) brought into force certain provisions of section 95(1) of and Schedule 18 to the Finance Act 2021, subject to specified exceptions and restrictions.

These Regulations appoint 31st March 2026 as the day on which section 95(1) of and Schedule 18 to the Finance Act 2021 come into force, so far as they are not already in force.

A Tax Information and Impact Note has not been prepared because these Regulations give effect to previously announced policy and are appointed day regulations.