
STATUTORY INSTRUMENTS

2024 No. 307

**The Value Added Tax (Increase of
Registration Limits) Order 2024**

Amendment of the Value Added Tax Act 1994

2.—(1) The Value Added Tax Act 1994 is amended as follows.

(2) In Schedule 1 (registration in respect of taxable supplies: UK establishment)⁽¹⁾—

- (a) in paragraph 1(1)(a), (1)(b), (2)(a) and (2)(b), for “£85,000” substitute “£90,000”;
- (b) in paragraph 1(3), for “£83,000” substitute “£88,000”;
- (c) in paragraph 4(1) and (2), for “£83,000” substitute “£88,000”.

(3) In Schedule 9ZA (VAT on acquisitions in Northern Ireland from Member States)—

- (a) in paragraph 38(1) and (2), for “£85,000” substitute “£90,000”;
- (b) in paragraph 39(1)(a), (1)(b) and (2), for “£85,000” substitute “£90,000”.

⁽¹⁾ Schedule 1 was relevantly amended by section 100 of the Finance Act 2007 (c. 11), paragraph 11 of Schedule 28 to the Finance Act 2012 (c. 14) and paragraph 81 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22). The sums in Schedule 1 were last substituted by S.I. 2017/290.