

Status: Point in time view as at 01/04/2006.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Liability to be registered. (See end of Document for details)

SCHEDULES

SCHEDULE 3 **U.K.**

REGISTRATION IN RESPECT OF ACQUISITIONS FROM OTHER MEMBER STATES

Liability to be registered

- 1 (1) A person who—
- (a) is not registered under this Act; and
 - (b) is not liable to be registered under Schedule 1 or 2,
- becomes liable to be registered under this Schedule at the end of any month if, in the period beginning with 1st January of the year in which that month falls, that person has made relevant acquisitions whose value exceeds [^{F1}£61,000].
- (2) A person who is not registered or liable to be registered as mentioned in subparagraph (1)(a) and (b) above becomes liable to be registered under this Schedule at any time if there are reasonable grounds for believing that the value of his relevant acquisitions in the period of 30 days then beginning will exceed [^{F2}£61,000].
- (3) A person shall be treated as having become liable to be registered under this Schedule at any time when he would have become so liable under the preceding provisions of this paragraph but for any registration which is subsequently cancelled under paragraph 6(3) below, paragraph 13(3) of Schedule 1 [^{F3}, paragraph 6(2) of Schedule 2 or paragraph 6(2) of Schedule 3A].
- (4) A person shall not cease to be liable to be registered under this Schedule except in accordance with paragraph 2 below.
- (5) In determining the value of any person's relevant acquisitions for the purposes of this paragraph, so much of the consideration for any acquisition as represents any liability of the supplier, under the law of another member State, for VAT on the transaction in pursuance of which the acquisition is made, shall be disregarded.
- [^{F4}(6) In determining the value of a person's acquisitions for the purposes of subparagraph (1) or (2) above, acquisitions to which section 18(B)(4) (last acquisition or supply of goods before removal from fiscal warehousing) applies shall be disregarded.]

Textual Amendments

- F1** Sum in Sch. 3 para. 1(1) substituted (1.4.2006) by [The Value Added Tax \(Increase of Registration Limits\) Order 2006 \(S.I. 2006/876\), arts. 1, 3\(a\)](#)
- F2** Sum in Sch. 3 para. 1(2) substituted (1.4.2006) by [The Value Added Tax \(Increase of Registration Limits\) Order 2006 \(S.I. 2006/876\), arts. 1, 3\(a\)](#)
- F3** Words in Sch. 3 para. 1(3) substituted (28.7.2000 with effect as mentioned in [s. 136\(10\)](#) of the amending Act) by [2000 c. 17, s. 136\(7\)](#)

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F4 Sch. 3 para. 1(6) added (1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after that day) by 1996 c. 8, ss. 25, 26, **Sch. 3 para. 15**; S.I. 1996/1249, **art. 2**

- 2 (1) Subject to sub-paragraph (2) below, a person who has become liable to be registered under this Schedule shall cease to be so liable if at any time—
- (a) his relevant acquisitions in the year ending with 31st December last before that time did not have a value exceeding [^{F5}£61,000]; and
 - (b) the Commissioners are satisfied that the value of his relevant acquisitions in the year immediately following that year will not exceed [^{F6}£61,000].
- (2) A person shall not cease to be liable to be registered under this Schedule at any time if there are reasonable grounds for believing that the value of that person's relevant acquisitions in the period of 30 days then beginning will exceed [^{F7}£61,000].

Textual Amendments

- F5** Sum in Sch. 3 para. 2(1)(a) substituted (1.4.2006) by [The Value Added Tax \(Increase of Registration Limits\) Order 2006 \(S.I. 2006/876\)](#), arts. 1, **3(b)**
- F6** Sum in Sch. 3 para. 2(1)(b) substituted (1.4.2006) by [The Value Added Tax \(Increase of Registration Limits\) Order 2006 \(S.I. 2006/876\)](#), arts. 1, **3(b)**
- F7** Sum in Sch. 3 para. 2(2) substituted (1.4.2006) by [The Value Added Tax \(Increase of Registration Limits\) Order 2006 \(S.I. 2006/876\)](#), arts. 1, **3(b)**

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