

Status: Point in time view as at 01/05/2009.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 3

REGISTRATION IN RESPECT OF ACQUISITIONS FROM OTHER MEMBER STATES

Liability to be registered

- 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 [^{F1}£68,000]; and
 - (b) the Commissioners are satisfied that the value of his relevant acquisitions in the year immediately following that year will not exceed [^{F1}£68,000].
- (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 [^{F2}£68,000].

Textual Amendments

- F1** Sum in Sch. 3 para. 2(1)(a)(b) substituted (1.5.2009) by [The Value Added Tax \(Increase of Registration Limits\) Order 2009 \(S.I. 2009/1031\)](#), arts. 1, 4
- F2** Sum in Sch. 3 para. 2(2) substituted (1.5.2009) by [The Value Added Tax \(Increase of Registration Limits\) Order 2009 \(S.I. 2009/1031\)](#), arts. 1, 4

Status:

Point in time view as at 01/05/2009.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2.