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STATUTORY INSTRUMENTS

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**1996 No. 2950**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of  
Registration Limits) Order 1996**

<i>Made</i>	- - - -	<i>26th November 1996</i>
<i>Laid before the House of Commons</i>	- - - -	<i>26th November 1996</i>
<i>Coming into force</i>		
<i>articles 1 and 2</i>		<i>27th November 1996</i>
<i>article 3</i>		<i>1st January 1997</i>

The Treasury, in exercise of the powers conferred on them by paragraph 15 of Schedule 1 and paragraph 9 of Schedule 3 to the Value Added Tax Act 1994<sup>(1)</sup> hereby make the following Order:

**1.** This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 1996 and shall come into force on the following dates:

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articles 1 and 2	27th November 1996
article 3	1st January 1997.

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**2.** Schedule 1 to the Value Added Tax Act 1994 shall be amended as follows:

- (a) in paragraphs 1(1)(a), 1(1)(b), 1(2)(a) and 1(2)(b) for “£47,000” there shall be substituted “£48,000”, and
- (b) in paragraphs 1(3), 4(1) and 4(2) for “£45,000” there shall be substituted “£46,000”.

**3.** Schedule 3 to the Value Added Tax Act 1994 shall be amended in paragraphs 1(1), 1(2), 2(1)(a), 2(1)(b) and 2(2) by substituting “£48,000” for “£47,000”.

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(1) 1994 c. 23; Schedules 1 and 3 were varied by S.I.1995/3037.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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26th November 1996

*Bowen Wells*  
*Michael Bates*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

This Order increases the VAT registration limits for taxable supplies and acquisitions from other member States from £47,000 to £48,000, with effect from 27th November 1996, in the case of taxable supplies and 1st January 1997, in the case of acquisitions.

The Order also increases the limit for cancellation of registration in the case of taxable supplies from £45,000 to £46,000 with effect from 27th November 1996, and in the case of acquisitions from £47,000 to £48,000 with effect from 1st January 1997.