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STATUTORY INSTRUMENTS

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**1998 No. 761**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of  
Registration Limits) Order 1998**

<i>Made</i>	- - - -	<i>17th March 1998</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th March 1998</i>
<i>Coming into force</i>	- -	<i>1st April 1998</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 1998 and shall come into force on 1st April 1998.
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 “£49,000” there shall be substituted “£50,000”; and
  - (b) in paragraphs 1(3), 4(1) and 4(2) for “£47,000” there shall be substituted “£48,000”.
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 “£50,000” for “£49,000”.

17th March 1998

*Graham Allen*  
*Jim Dowd*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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(1) 1994 c. 23; Schedules 1 and 3 were varied by S.I.1997/1628.

**Status:** This is the original version (as it was originally made).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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## **EXPLANATORY NOTE**

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

This Order increases the VAT registration limits for taxable supplies and acquisitions from other member States from £49,000 to £50,000, with effect from 1st April 1998.

This Order also increases the limit for cancellation of registration in the case of taxable supplies from £47,000 to £48,000 and in the case of acquisitions from £49,000 to £50,000 with effect from 1st April 1998.