
STATUTORY INSTRUMENTS

2010 No. 920

VALUE ADDED TAX

**The Value Added Tax (Increase of
Registration Limits) Order 2010**

<i>Made</i>	- - - -	<i>24th March 2010</i>
<i>Laid before the House of Commons</i>	- - - -	<i>24th March 2010</i>
<i>Coming into force</i>	- -	<i>1st April 2010</i>

The Treasury make the following Order in exercise of the powers conferred by paragraph 15 of Schedule 1, and paragraph 9 of Schedule 3, to the Value Added Tax Act 1994⁽¹⁾.

Citation and commencement

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2010 and comes into force on 1st April 2010.

Amendment of the Value Added Tax Act 1994

2. The Value Added Tax Act 1994 is amended in accordance with articles 3 and 4.
3. In Schedule 1 (registration in respect of taxable supplies)—
 - (a) in paragraph 1(1)(a) and (b) and (2)(a) and (b), for “£68,000” substitute “£70,000”; and
 - (b) in paragraphs 1(3) and 4(1) and (2), for “£66,000” substitute “£68,000”⁽²⁾.
4. In Schedule 3 (registration in respect of acquisitions from other member states) in paragraphs 1(1) and (2) and 2(1)(a) and (b) and (2), for “£68,000” substitute “£70,000”⁽³⁾.

⁽¹⁾ 1994 c. 23.

⁽²⁾ The amounts in Schedule 1 were last varied by S.I. 2009/1031.

⁽³⁾ The amounts in Schedule 3 were last varied by S.I. 2009/1031.

Status: This is the original version (as it was originally made).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

24th March 2010

Tony Cunningham
Dave Watts
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order increases the VAT registration limits for taxable supplies and for acquisitions from other member States from £68,000 to £70,000, with effect from 1st April 2010.

This Order also increases the limit for cancellation of registration in the case of taxable supplies from £66,000 to £68,000, and in the case of acquisitions from other member States from £68,000 to £70,000, with effect from 1st April 2010.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.