
STATUTORY INSTRUMENTS

1994 No. 2905

VALUE ADDED TAX

**The Value Added Tax (Increase of
Registration Limits) Order 1994**

<i>Made</i>	- - - -	<i>29th November 1994</i>
<i>Laid before the House of Commons</i>	- - - -	<i>29th November 1994</i>
<i>Coming into force</i>		
<i>articles 1 and 2</i>		<i>30th November 1994</i>
<i>article 3</i>		<i>1st January 1995</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 (1) hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 1994 and shall come into force on the following dates:

articles 1 and 2	30th November 1994
article 3	1st January 1995

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 “£45,000” there shall be substituted “£46,000”, and
- (b) in paragraphs 1(3), 4(1) and 4(2) for “£43,000” there shall be substituted “£44,000”.

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 “£46,000” for “£45,000”.

Status: This is the original version (as it was originally made).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

29th November 1994

Timothy Kirkhope
Tim Wood
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 acquisitions from other member States from £45,000 to £46,000 with effect from 30th November 1994 in the case of taxable supplies and 1st January 1995 in the case of acquisitions.

The Order also increases the limit for cancellation of registration in the case of taxable supplies from £43,000 to £44,000 with effect from 30th November 1994, and in the case of acquisitions from £45,000 to £46,000 with effect from 1st January 1995.