Status: This is the original version (as it was originally made).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

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.