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STATUTORY INSTRUMENTS

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**2002 No. 1098**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of  
Registration Limits) Order 2002**

<i>Made</i>	- - - -	<i>17th April 2002</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th April 2002</i>
<i>Coming into force</i>	- -	<i>25th April 2002</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> and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2002 and comes into force on 25th April 2002.

2. In Schedule 1 to the Value Added Tax Act 1994 (registration in respect of taxable supplies)—  
(a) in paragraph 1(1)(a), (1)(b), (2)(a) and (2)(b), for “£54,000” substitute “£55,000”; and  
(b) in paragraphs 1(3) and 4(1) and (2), for “£52,000” substitute “£53,000”.

3. In Schedule 3 to the Value Added Tax Act 1994 (registration in respect of acquisitions from other member States)—

(a) in paragraph 1(1) and (2); and  
(b) in paragraph 2(1)(a), (1)(b) and (2),

for “£54,000” substitute “£55,000”.

17th April 2002

*Tony McNulty*  
*Anne McGuire*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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(1) 1994 c. 23; Schedules 1 and 3 were last varied by S.I.2001/640.

**Status:** This is the original version (as it was originally made).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 for acquisitions from other member States from £54,000 to £55,000, with effect from 25th April 2002.

This Order also increases the limit for cancellation of registration in the case of taxable supplies from £52,000 to £53,000, and in the case of acquisitions from other member States from £54,000 to £55,000, with effect from 25th April 2002.