

**2005 No. 727**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of Registration Limits) Order  
2005**

*Made* - - - - - *16th March 2005*

*Laid before the House of Commons* *16th March 2005*

*Coming into force* - - - *1st April 2005*

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

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2005 and comes into force on 1st April 2005.

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 “£58,000” substitute “£60,000” and;
  - (b) in paragraphs 1(3) and 4(1) and (2), for “£56,000” substitute “£58,000”.

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 “£58,000” substitute “£60,000”.

16th March 2005

*Jim Murphy*  
*Nick Ainger*  
Two of the Lords Commissioners of Her Majesty’s Treasury

---

(a) 1994 c.23; the amounts in Schedules 1 and 3 were last varied by S.I. 2004/775.

## 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 £58,000 to £60,000, with effect from 1st April 2005.

This Order also increases the limit for cancellation of registration in the case of taxable supplies from £56,000 to £58,000, and in the case of acquisitions from other member States from £58,000 to £60,000, with effect from 1st April 2005.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on business, charities or voluntary bodies.

**£3.00**

© Crown copyright 2005

Printed and published in the UK by The Stationery Office Limited  
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's  
Stationery Office and Queen's Printer of Acts of Parliament.

E0562 3/2005 150562T 19585

ISBN 0-11-072598-0



9 780110 725987