

**2007 No. 941**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of Registration Limits) Order  
2007**

<i>Made</i>	- - - -	<i>21st March 2007</i>
<i>Laid before the House of Commons</i>		<i>21st March 2007</i>
<i>Coming into force</i>	- -	<i>1st April 2007</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(a):

**1.** This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2007 and comes into force on 1st April 2007.

**2.** In Schedule 1 to the Value Added Tax Act 1994 (registration in respect of taxable supplies)—

(a) in paragraph 1(1)(a) and (b) and (2)(a) and (b), for “£61,000” substitute “£64,000”; and

(b) in paragraphs 1(3) and 4(1) and (2), for “£59,000” substitute “£62,000”.

**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) and (b) and (2),

for “£61,000” substitute “£64,000”.

21st March 2007

*Frank Roy*  
*Alan Campbell*  
Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1994 c.23; the amounts in Schedules 1 and 3 were last varied by S.I. 2006/876.

## **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 £61,000 to £64,000, with effect from 1st April 2007.

This Order also increases the limit for cancellation of registration in the case of taxable supplies from £59,000 to £62,000, and in the case of acquisitions from other member States from £61,000 to £64,000, with effect from 1st April 2007.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

**£3.00**

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E0511 3/2007 170511T 19585