

**2010 No. 920**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of Registration Limits) Order  
2010**

<i>Made</i>	- - - -	<i>24th March 2010</i>
<i>Laid before the House of Commons</i>		<i>24th March 2010</i>
<i>Coming into force</i>	- -	<i>1st April 2010</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<sup>(a)</sup>.

**Citation and commencement**

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2010 and comes into force on 1st April 2010.

**Amendment of the Value Added Tax Act 1994**

2. The Value Added Tax Act 1994 is amended in accordance with articles 3 and 4.
3. In Schedule 1 (registration in respect of taxable supplies)—
- (a) in paragraph 1(1)(a) and (b) and (2)(a) and (b), for “£68,000” substitute “£70,000”; and
  - (b) in paragraphs 1(3) and 4(1) and (2), for “£66,000” substitute “£68,000”<sup>(b)</sup>.
4. In Schedule 3 (registration in respect of acquisitions from other member states) in paragraphs 1(1) and (2) and 2(1)(a) and (b) and (2), for “£68,000” substitute “£70,000”<sup>(c)</sup>.

24th March 2010

*Tony Cunningham*  
*Dave Watts*  
Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1994 c. 23.  
(b) The amounts in Schedule 1 were last varied by S.I. 2009/1031.  
(c) The amounts in Schedule 3 were last varied by S.I. 2009/1031.

## **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 £68,000 to £70,000, with effect from 1st April 2010.

This Order also increases the limit for cancellation of registration in the case of taxable supplies from £66,000 to £68,000, and in the case of acquisitions from other member States from £68,000 to £70,000, with effect from 1st April 2010.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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