
STATUTORY INSTRUMENTS

2015 No. 750

VALUE ADDED TAX

**The Value Added Tax (Increase of
Registration Limits) Order 2015**

<i>Made</i>	- - - -	<i>17th March 2015</i>
<i>Laid before the House of Commons</i>	- - - -	<i>18th March 2015</i>
<i>Coming into force</i>	- -	<i>1st April 2015</i>

The Treasury, 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⁽¹⁾, make the following Order:

Citation and commencement **U.K.**

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2015 and comes into force on 1st April 2015.

Commencement Information

II Art. 1 in force at 1.4.2015, see [art. 1](#)

Amendment of the Value Added Tax Act 1994 **U.K.**

2. Amend the Value Added Tax Act 1994 as follows.
3. In Schedule 1 (registration in respect of taxable supplies: UK establishment)—
 - (a) in paragraph 1(1)(a), (1)(b), (2)(a) and (2)(b), for “£81,000” substitute “£82,000”;
 - (b) in paragraph 1(3), for “£79,000” substitute “£80,000”; and
 - (c) in paragraph 4(1) and (2), for “£79,000” substitute “£80,000”.
4. In Schedule 3 (registration in respect of acquisitions from other member states)—
 - (a) in paragraph 1(1) and (2), for “£81,000” substitute “£82,000”; and
 - (b) in paragraph 2(1)(a), (1)(b) and (2), for “£81,000” substitute “£82,000”.

(1) [1994 c. 23](#); the sums in Schedules 1 and 3 were last substituted by [S.I. 2014/703](#).

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Value Added Tax (Increase of Registration Limits) Order 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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Commencement Information

- I2** Art. 2 in force at 1.4.2015, see [art. 1](#)
- I3** Art. 3 in force at 1.4.2015, see [art. 1](#)
- I4** Art. 4 in force at 1.4.2015, see [art. 1](#)

17th March 2015

David Evennett
Harriett Baldwin
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Schedules 1 and 3 to the Value Added Tax Act 1994 c. 23 (“the Act”) with effect from 1st April 2015.

Persons who make taxable supplies or acquisitions from other Member States (“acquisitions”) must be registered for the purpose of the Act if the value of the taxable supplies or acquisitions that they make exceeds a prescribed value subject to an exception where the value of the taxable supplies in the next 12 months will be below a prescribed value. The values are prescribed in Schedule 1 and Schedule 3 respectively. This Order increases the prescribed registration values from £81,000 to £82,000 and, in cases that fall within the exception, from £79,000 to £80,000.

Persons registered in relation to taxable supplies or acquisitions may not de-register unless the value of the taxable supplies or acquisitions that they make falls below a prescribed value. The values are also prescribed in Schedule 1 and Schedule 3 respectively. This Order increases the deregistration value for taxable supplies from £79,000 to £80,000, and the deregistration value for acquisitions from £81,000 to £82,000.

A Tax Information and Impact Note has not been prepared for this Order as it contains no substantive changes to tax policy.

Changes to legislation:

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 2(1) words inserted by [S.I. 2021/169 reg. 6\(2\)](#)
- reg. 13(1) words substituted by [S.I. 2021/169 reg. 6\(3\)\(a\)](#)
- reg. 13(1)(b) words substituted by [S.I. 2021/169 reg. 6\(3\)\(b\)](#)
- reg. 13(2) words substituted by [S.I. 2021/169 reg. 6\(3\)\(c\)](#)