

**2016 No. 365**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of Registration Limits) Order  
2016**

<i>Made</i>	- - - -	<i>15th March 2016</i>
<i>Laid before the House of Commons</i>		<i>16th March 2016</i>
<i>Coming into force</i>	- -	<i>1st April 2016</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(a), make the following Order:

**Citation and commencement**

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2016 and comes into force on 1st April 2016.

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

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 “£82,000” substitute “£83,000”;
- (b) in paragraph 1(3), for “£80,000” substitute “81,000”; and
- (c) in paragraph 4(1) and (2), for “£80,000” substitute “£81,000”.

4. In Schedule 3 (registration in respect of acquisitions from other member states)—

- (a) in paragraph 1(1) and (2), for “£82,000” substitute “£83,000”; and
- (b) in paragraph 2(1)(a), (1)(b) and (2), for “£82,000” substitute “£83,000”.

15th March 2016

*Alun Cairns*  
*Mel Stride*  
Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1994 c.23; the sums in Schedules 1 and 3 were last substituted by S.I. 2015/750.

## 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 2016.

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 £82,000 to £83,000 and, in cases that fall within the exception, from £80,000 to £81,000.

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 £80,000 to £81,000, and the deregistration value for acquisitions from £82,000 to £83,000.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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