

**1988 No. 508**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of Registration Limits)  
Order 1988**

*Made* - - - - - *15th March 1988*  
*Laid before the House of Commons* - *15th March 1988*  
*Coming into force:*  
*Articles 1, 2(a) and (b)* - - *16th March 1988*  
*Article 2(c)* - - - - *1st June 1988*

The Treasury, in exercise of the powers conferred on them by paragraph 12 of Schedule 1 to the Value Added Tax Act 1983(a), hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 1988 and shall come into force on the following dates:

Articles 1, 2(a) and (b)                      16th March 1988  
Article 2(c)                                      1st June 1988

2. Schedule 1(b) to the Value Added Tax Act 1983 (provisions as to liability to be registered) shall be amended as follows:

- (a) in paragraph 1(1)(a)(i) for the figure "£7,250" there shall be substituted "£7,500",
- (b) in paragraphs 1(1)(a)(ii), 1(1)(b) and 1(2) for the figure "£21,300" there shall be substituted "£22,100",
- (c) in paragraphs 1(3), 2(1) and 2(2) for the figure "£20,300" there shall be substituted "£21,100".

*Tony Durant*  
*David Lightbown*

15th March 1988

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 1983 c.55; Schedule 1 was amended by the Finance Act 1984 (c.43), section 12; the Finance Act 1986 (c.41), section 10 and the Finance Act 1987 (c.16), sections 13 and 14.  
(b) Schedule 1 was varied by S.I. 1984/342, 1985/433, 1986/531, 1987/438.

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order increases the VAT registration limit from £21,300 to £22,100 per annum and the single quarterly limit from £7,250 to £7,500 with effect from 16th March 1988.

The Order also increases the limit for cancellation of registration from £20,300 to £21,100 with effect from 1st June 1988.

The later date of implementation of the change in the cancellation limits is to allow time for potential applicants for deregistration to consider their position and to make application to their local VAT office.

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