
STATUTORY INSTRUMENTS

1989 No. 471

VALUE ADDED TAX

**The Value Added Tax (Increase of
Registration Limits) Order 1989**

<i>Made</i> - - - -	<i>14th March 1989</i>
<i>Laid before the House of Commons</i> - - - -	<i>14th March 1989</i>
<i>Coming into force</i>	
<i>articles 1, 2(a) and (b)</i>	<i>15th March 1989</i>
<i>article 2(c)</i>	<i>1st June 1989</i>

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

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 1989 and shall come into force on the following dates:

articles 1, 2(a) and (b) 15th March 1989
article 2(c) 1st June 1989

2. Schedule 1(2) 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 “£7,500” there shall be substituted “£8,000”,
- (b) in paragraphs 1(1)(a)(ii), 1(1)(b), 1(2) and 4(3) for the figure “£22,100” there shall be substituted “£23,600”,
- (c) in paragraphs 1(3), 2(1) and 2(2) for the figure “£21,100” there shall be substituted “£22,600”.

(1) 1983 c. 55; Schedule 1 was amended by the Finance Act 1984 (c. 43) section 12, the Finance Act 1986 (c. 41) section 10, the Finance Act 1987 (c. 16) sections 13 and 14 and the Finance Act 1988 (c. 39) section 14.
(2) Schedule 1 was varied by S.I. 1984/342, 1985/433, 1986/531, 1987/438, 1988/508.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

14th March 1989

Kenneth Carlisle
Alan Howarth
Two of the Lords Commissioners of Her
Majesty's Treasury

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EXPLANATORY NOTE

(This note is not part of the Order)

This Order increases the VAT registration limit from £22,100 to £23,600 per annum and the single quarterly limit from £7,500 to £8,000 with effect from 15th March 1989.

The Order also increases the limit for cancellation of registration from £21,100 to £22,600 with effect from 1st June 1989.

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.