

1990 No. 682

VALUE ADDED TAX

**The Value Added Tax (Increase of Registration Limits)
Order 1990**

<i>Made - - - -</i>	<i>20th March 1990</i>
<i>Laid before the House of Commons - -</i>	<i>20th March 1990</i>
<i>Coming into force</i>	<i>1st June 1990</i>

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 1990 and shall come into force on 1st June 1990.
2. In paragraph 2(1) and 2(2) of Schedule 1 to the Value Added Tax Act 1983(b) for the figure "£22,600" there shall be substituted the figure "£24,400".

20th March 1990

Stephen Dorrell
Thomas Sackville
Two of the Lords Commissioners of Her Majesty's Treasury

(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, the Finance Act 1987 (c.16), sections 13 and 14 and the Finance Act 1988 (c.39), section 14.
(b) Schedule 1 was varied by S.I. 1984/342, 1985/433, 1986/531, 1987/438, 1988/508, 1989/471.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order increases the limit for cancellation of VAT registration from £22,600 to £24,400 with effect from 1st June 1990.

The VAT registration limit is increased from £23,600 to £25,400 with effect from 21st March 1990 as part of amendments to paragraph 1 of Schedule 1 to the Value Added Tax Act 1983 that are contained in a resolution under the Provisional Collection of Taxes Act 1968 (c.2).

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

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