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STATUTORY INSTRUMENTS

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**1991 No. 738**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of  
Registration Limits) Order 1991**

<i>Made</i> - - - -	<i>19th March 1991</i>
<i>Laid before the House of Commons</i> - - - -	<i>19th March 1991</i>
<i>Coming into force</i>	
<i>articles 1 and 2(a)</i>	<i>20th March 1991</i>
<i>article 2(b)</i>	<i>1st May 1991</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 1991 and shall come into force on the following dates:

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articles 1 and 2(a)	20th March 1991
article 2(b)	1st May 1991

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

- (a) in paragraph 1(1)(a), 1(1)(b), 1(2)(a) and 1(2)(b), for “£25,400” there shall be substituted “£35,000”, and
- (b) in paragraphs 1(3), 2(1) and 2(2), for “£24,400” there shall be substituted “£33,600”.

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(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, the Finance Act 1988 (c. 39), section 14, the Finance Act 1989 (c. 26), Schedule 3, paragraph 10 and the Finance Act 1990 (c. 29), section 10.

(2) Schedule 1 was varied by S.I. 1984/342, 1985/433, 1986/531, 1987/438, 1988/508, 1989/471, 1990/682.

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**Status:** This is the original version (as it was originally made).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

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19th March 1991

*Gregory Knight*  
*Nicholas Baker*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## **EXPLANATORY NOTE**

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

This Order increases the VAT registration limit from £25,400 to £35,000 with effect from 20th March 1991.

The Order also increases the limit for cancellation of registration from £24,400 to £33,600 with effect from 1st May 1991.

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.