
STATUTORY INSTRUMENTS

1993 No. 2953

VALUE ADDED TAX

**The Value Added Tax (Increase of
Registration Limits) (No. 2) Order 1993**

<i>Made</i>	- - - -	<i>30th November 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>30th November 1993</i>
<i>Coming into force</i>		
<i>articles 1 and 2</i>		<i>1st December 1993</i>
<i>article 3</i>		<i>1st January 1994</i>

The Treasury, in exercise of the powers conferred on them by paragraph 12 of Schedule 1 and paragraph 9 of Schedule 1B 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) (No. 2) Order 1993 and shall come into force on the following dates:

articles 1 and 2	1st December 1993
article 3	1st January 1994

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 “37,600” there shall be substituted “45,000”, and
- (b) in paragraphs 1(3), 2(1) and 2(2), for “36,000” there shall be substituted “43,000”.

3. Schedule 1B(3) to the Value Added Tax Act 1983 shall be amended in paragraphs 1(1), 1(2), 2(1)(a), 2(1)(b) and 2(2) by substituting “45,000” for “37,600”.

(1) 1983 c. 55; Schedule 1 was amended by section 12 of the Finance Act 1984 (c. 43), section 10 of the Finance Act 1986 (c. 41), sections 13 and 14 of the Finance Act 1987 (c. 16), section 14 of the Finance Act 1988 (c. 39), paragraph 10 of Schedule 3 to the Finance Act 1989 (c. 26), section 10 of the Finance Act 1990 (c. 29) and paragraphs 48 to 58 of Schedule 3 and Part V of Schedule 18 to the Finance (No. 2) Act 1992 (c. 48); Schedule 1B was inserted by paragraph 59 of Schedule 3 to the Finance (No. 2) Act 1992.

(2) Schedule 1 was varied by S.I. 1984/342, 1985/433, 1986/531, 1987/438, 1988/508, 1989/471, 1990/682, 1991/738, 1992/629, 1993/766.

(3) Schedule 1B was varied by S.I. 1993/766.

Status: This is the original version (as it was originally made).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

30th November 1993

Tim Wood
Timothy Kirkhope
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 limits for taxable supplies and acquisitions from other member States from 37,600 to 45,000 with effect from 1st December 1993 in the case of taxable supplies and 1st January 1994 in the case of acquisitions.

The Order also increases the limit for cancellation of registration in the case of taxable supplies from 36,000 to 43,000 with effect from 1st December 1993 and in the case of acquisitions from 37,600 to 45,000 with effect from 1st January 1994.