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**2000 No. 804**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of Registration Limits)  
Order 2000**

*Made - - - - - 21st March 2000*

*Laid before the House of Commons 21st March 2000*

*Coming into force - - - 1st April 2000*

The Treasury, in exercise of the powers conferred on them by paragraph 15 of Schedule 1 and paragraph 9 of Schedule 3 to the Value Added Tax Act 1994(a), hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2000 and shall come into force on 1st April 2000.
2. Schedule 1 to the Value Added Tax Act 1994 shall be amended as follows—
  - (a) in paragraphs 1(1)(a), 1(1)(b), 1(2)(a) and 1(2)(b) for “£51,000” there shall be substituted “£52,000”; and
  - (b) in paragraphs 1(3), 4(1) and 4(2) for “£49,000” there shall be substituted “£50,000”.
3. Schedule 3 to the Value Added Tax Act 1994 shall be amended in paragraphs 1(1), 1(2), 2(1)(a), 2(1)(b) and 2(2) by substituting “£52,000” for “£51,000”.

*David Jamieson  
Jim Dowd*

21st March 2000

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 1994 c. 23; Schedules 1 and 3 were last varied by S.I. 1999/595.

**EXPLANATORY NOTE**

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

This Order increases the VAT registration limits for taxable supplies and for acquisitions from other member States from £51,000 to £52,000, with effect from 1st April 2000.

This Order also increases the limit for cancellation of registration in the case of taxable supplies from £49,000 to £50,000, and in the case of acquisitions from other member States from £51,000 to £52,000, with effect from 1st April 2000.

£1.00

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under the authority and superintendence of Carol Tullo, Controller of  
Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.  
E638 03/00 494087 19585

ISBN 0-11-098972-4



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