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STATUTORY INSTRUMENTS

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**2005 No. 727**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of  
Registration Limits) Order 2005**

<i>Made</i>	- - - -	<i>16th March 2005</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th March 2005</i>
<i>Coming into force</i>	- -	<i>1st April 2005</i>

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

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2005 and comes into force on 1st April 2005.
2. In Schedule 1 to the Value Added Tax Act 1994 (registration in respect of taxable supplies)—
  - (a) in paragraph 1(1)(a), (1)(b), (2)(a) and (2)(b), for “£58,000” substitute “£60,000” and;
  - (b) in paragraphs 1(3) and 4(1) and (2), for “£56,000” substitute “£58,000”.
3. In Schedule 3 to the Value Added Tax Act 1994 (registration in respect of acquisitions from other member States)—
  - (a) in paragraph 1(1) and (2); and
  - (b) in paragraph 2(1)(a), (1)(b) and (2),for “£58,000” substitute “£60,000”.

16th March 2005

*Jim Murphy*  
*Nick Ainger*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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(1) 1994 c. 23; the amounts in Schedules 1 and 3 were last varied by S.I.2004/775.

**Status:** This is the original version (as it was originally made).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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## **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 £58,000 to £60,000, with effect from 1st April 2005.

This Order also increases the limit for cancellation of registration in the case of taxable supplies from £56,000 to £58,000, and in the case of acquisitions from other member States from £58,000 to £60,000, with effect from 1st April 2005.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on business, charities or voluntary bodies.