

---

STATUTORY INSTRUMENTS

---

**1995 No. 3037**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of  
Registration Limits) Order 1995**

<i>Made</i>	- - - -	<i>28th November 1995</i>
<i>Laid before the House of Commons</i>	- - - -	<i>28th November 1995</i>
<i>Coming into force</i>		
<i>articles 1 and 2</i>		<i>29th November 1995</i>
<i>article 3</i>		<i>1st January 1996</i>

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<sup>(1)</sup> hereby make the following Order:

**1.** This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 1995 and shall come into force on the following dates:

---

articles 1 and 2	29th November 1995
article 3	1st January 1996

---

**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 “£46,000” there shall be substituted “£47,000”, and
- (b) in paragraphs 1(3), 4(1) and 4(2) for “£44,000” there shall be substituted “£45,000”.

**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 “£47,000” for “£46,000”.

---

(1) 1994 c. 23. Schedules 1 and 3 were varied by S.I.1994/2905.

---

**Status:** This is the original version (as it was originally made).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

---

28th November 1995

*Derek Conway*  
*Simon Burns*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

---

## EXPLANATORY NOTE

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

This Order increases the VAT registration limits for taxable supplies and acquisitions from other member States from £46,000 to £47,000, with effect from 29th November 1995, in the case of taxable supplies and 1st January 1996 in the case of acquisitions.

The Order also increases the limit for cancellation of registration in the case of taxable supplies from £44,000 to £45,000 with effect from 29th November 1995, and in the case of acquisitions from £46,000 to £47,000 with effect from 1st January 1996.