

**2003 No. 1058**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of Registration Limits) Order  
2003**

<i>Made</i> - - - -	<i>9th April 2003</i>
<i>Laid before the House of Commons</i>	<i>9th April 2003</i>
<i>Coming into force</i> - -	<i>10th April 2003</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 (a) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2003 and comes into force on 10th April 2003.

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 “£55,000” substitute “£56,000”; and
- (b) in paragraphs 1(3) and 4(1) and (2), for “£53,000” substitute “£54,000”.

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 “£55,000” substitute “£56,000”.

9th April 2003

*Jim Fitzpatrick*  
*John Heppell*  
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. 2002/1098.

## 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 £55,000 to £56,000, with effect from 10th April 2003.

This Order also increases the limit for cancellation of registration in the case of taxable supplies from £53,000 to £54,000, and in the case of acquisitions from other member States from £55,000 to £56,000, with effect from 10th April 2003.

£1.50

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