

**2006 No. 876**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of Registration Limits) Order  
2006**

<i>Made</i>	- - - -	<i>22nd March 2006</i>
<i>Laid before the House of Commons</i>		<i>22nd March 2006</i>
<i>Coming into force</i>	- -	<i>1st April 2006</i>

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

**1.** This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2006 and comes into force on 1st April 2006.

**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 “£60,000” substitute “£61,000”; and
- (b) in paragraphs 1(3) and 4(1) and (2), for “£58,000” substitute “£59,000”.

**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 “£60,000” substitute “£61,000”.

22nd March 2006

*Tom Watson*  
*Dave Watts*  
Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1994 c.23; the amounts in Schedules 1 and 3 were last varied by S.I. 2005/727.

## **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 £60,000 to £61,000, with effect from 1st April 2006.

This Order also increases the limit for cancellation of registration in the case of taxable supplies from £58,000 to £59,000, and in the case of acquisitions from other member States from £60,000 to £61,000, with effect from 1st April 2006.

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

**£3.00**

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