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STATUTORY INSTRUMENTS

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**2011 No. 897**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of  
Registration Limits) Order 2011**

<i>Made</i>	- - - -	<i>23rd March 2011</i>
<i>Laid before the House of Commons</i>	- - - -	<i>23rd March 2011</i>
<i>Coming into force</i>	- -	<i>1st April 2011</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>(1)</sup>.

**Citation and commencement**

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2011 and comes into force on 1st April 2011.

**Amendment of the Value Added Tax Act 1994**

2. The Value Added Tax Act 1994 is amended in accordance with articles 3 and 4.
3. In Schedule 1 (registration in respect of taxable supplies)—
  - (a) in paragraph 1(1)(a) and (b) and (2)(a) and (b), for “£70,000” substitute “£73,000”; and
  - (b) in paragraphs 1(3) and 4(1) and (2), for “£68,000” substitute “£71,000”<sup>(2)</sup>.
4. In Schedule 3 (registration in respect of acquisitions from other member states) in paragraphs 1(1) and (2) and 2(1)(a) and (b) and (2), for “£70,000” substitute “£73,000”<sup>(3)</sup>.

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<sup>(1)</sup> 1994 c. 23.

<sup>(2)</sup> The amounts in Schedule 1 were last varied by S.I. 2010/920.

<sup>(3)</sup> The amounts in Schedule 3 were last varied by S.I. 2010/920.

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**Status:** This is the original version (as it was originally made).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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23rd March 2011

*Michael Fabricant*  
*James Duddridge*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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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 £70,000 to £73,000, with effect from 1st April 2011.

This Order also increases the limit for cancellation of registration in the case of taxable supplies from £68,000 to £71,000, and in the case of acquisitions from other member States from £70,000 to £73,000, with effect from 1st April 2011.

In line with government commitments, a Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and relates to routine changes to VAT thresholds according to a predetermined formula.