

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(a).

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”(b).
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”(c).

23rd March 2011

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

(a) 1994 c. 23.
(b) The amounts in Schedule 1 were last varied by S.I. 2010/920.
(c) The amounts in Schedule 3 were last varied by S.I. 2010/920.

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.

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