

**2024 No. 307**

**VALUE ADDED TAX**

**The Value Added Tax (Increase of Registration Limits) Order 2024**

*Made* - - - - - *5th March 2024*  
*Laid before the House of Commons* *7th March 2024*  
*Coming into force* - - - *1st April 2024*

The Treasury make this Order in exercise of the powers conferred by paragraph 15 of Schedule 1 and paragraph 45 of Schedule 9ZA 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 2024 and comes into force on 1st April 2024.

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

- 2.—(1) The Value Added Tax Act 1994 is amended as follows.
- (2) In Schedule 1 (registration in respect of taxable supplies: UK establishment)(b)—
- (a) in paragraph 1(1)(a), (1)(b), (2)(a) and (2)(b), for “£85,000” substitute “£90,000”;
  - (b) in paragraph 1(3), for “£83,000” substitute “£88,000”;
  - (c) in paragraph 4(1) and (2), for “£83,000” substitute “£88,000”.
- (3) In Schedule 9ZA (VAT on acquisitions in Northern Ireland from Member States)—
- (a) in paragraph 38(1) and (2), for “£85,000” substitute “£90,000”;
  - (b) in paragraph 39(1)(a), (1)(b) and (2), for “£85,000” substitute “£90,000”.

5th March 2024

*Joy Morrissey*  
*Amanda Milling*  
Two of the Lords Commissioners of His Majesty's Treasury

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(a) 1994 c. 23. Schedule 9ZA was added by section 3 of, and Schedule 2 to, the Taxation (Post-transition Period) Act 2020 (c. 26).

(b) Schedule 1 was relevantly amended by section 100 of the Finance Act 2007 (c. 11), paragraph 11 of Schedule 28 to the Finance Act 2012 (c. 14) and paragraph 81 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22). The sums in Schedule 1 were last substituted by S.I. 2017/290.

## EXPLANATORY NOTE

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

This Order, which comes into force on 1st April 2024, amends Schedules 1 and 9ZA to the Value Added Tax Act 1994 c. 23 (“the Act”).

Persons who make taxable supplies in the United Kingdom, or acquisitions in Northern Ireland from EU Member States (“acquisitions”), must be registered for the purpose of the Act if the value of the taxable supplies or acquisitions that they make exceeds a prescribed value. The values are prescribed in Schedule 1 and Schedule 9ZA to the Act. This Order increases the prescribed registration values from £85,000 to £90,000.

The requirement to register in relation to making taxable supplies is subject to an exception where the value of the taxable supplies in the next 12 months will be below a prescribed value. This Order increases that prescribed value from £83,000 to £88,000.

Persons registered in relation to taxable supplies and acquisitions may not deregister unless the value of the taxable supplies that they make fall below a prescribed value. The values are also prescribed in Schedule 1 and Schedule 9ZA to the Act. This Order increases the deregistration value for taxable supplies from £83,000 to £88,000, and the deregistration value for acquisitions from £85,000 to £90,000.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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