
STATUTORY INSTRUMENTS

2017 No. 290

VALUE ADDED TAX

**The Value Added Tax (Increase of
Registration Limits) Order 2017**

<i>Made</i>	- - - -	<i>7th March 2017</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th March 2017</i>
<i>Coming into force</i>	- -	<i>1st April 2017</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⁽¹⁾:

Citation and commencement

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2017 and comes into force on 1st April 2017.

Amendment of the Value Added Tax Act 1994

2. The Value Added Tax Act 1994 is amended as follows.
3. In Schedule 1 (registration in respect of taxable supplies: UK establishment)—
 - (a) in paragraph 1(1)(a), (1)(b), (2)(a) and (2)(b), for “£83,000” substitute “£85,000”;
 - (b) in paragraph 1(3), for “£81,000” substitute “£83,000”; and
 - (c) in paragraph 4(1) and (2), for “£81,000” substitute “£83,000”.
4. In Schedule 3 (registration in respect of acquisitions from other member states)—
 - (a) in paragraph 1(1) and (2), for “£83,000” substitute “£85,000”; and
 - (b) in paragraph 2(1)(a), (1)(b) and (2), for “£83,000” substitute “£85,000”.

(1) 1994 c.23; the sums in Schedules 1 and 3 were last substituted by S.I. 2016/ 365.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

7th March 2017

Guto Bebb
David Evennett
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st April 2017, amends Schedules 1 and 3 to the Value Added Tax Act 1994 c.23 (“the Act”).

Persons who make taxable supplies or acquisitions from other 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 subject to an exception where the value of the taxable supplies in the next 12 months will be below a prescribed value. The values are prescribed in Schedule 1 and Schedule 3 to the Act respectively. This Order increases the prescribed registration values from £83,000 to £85,000 and in cases that fall within the exception, from £81,000 to £83,000.

Persons registered in relation to taxable supplies or acquisitions may not de-register unless the value of the taxable supplies or acquisitions that they make falls below a prescribed value. The values are also prescribed in Schedule 1 and Schedule 3 respectively to the Act. This Order increases the deregistration value for taxable supplies from £81,000 to £83,000 and the deregistration value for acquisitions from £83,000 to £85,000.

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