
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.