STATUTORY INSTRUMENTS

2016 No. 365

VALUE ADDED TAX

The Value Added Tax (Increase of Registration Limits) Order 2016

Made - - - -	*15th March 2016*
Laid before the House of Commons - - - -	*16th March 2016*
Coming into force - -	*1st April 2016*

The Treasury, 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**), make the following Order:

Citation and commencement

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 2016 and comes into force on 1st April 2016.

Amendment of the Value Added Tax Act 1994

2. Amend the Value Added Tax Act 1994 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 "£82,000" substitute "£83,000";

(b) in paragraph 1(3), for "£80,000" substitute "81,000"; and

(c) in paragraph 4(1) and (2), for "£80,000" substitute "£81,000".

4. In Schedule 3 (registration in respect of acquisitions from other member states)—

(a) in paragraph 1(1) and (2), for "£82,000" substitute "£83,000"; and

(b) in paragraph 2(1)(a), (1)(b) and (2), for "£82,000" substitute "£83,000".

(**1**) 1994 c.23; the sums in Schedules 1 and 3 were last substituted by S.I. 2015/750.