Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Value Added Tax (Increase of Registration Limits) Order 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

STATUTORY INSTRUMENTS

2015 No. 750

VALUE ADDED TAX

The Value Added Tax (Increase of Registration Limits) Order 2015

Made - - - -	*17th March 2015*
Laid before the House of Commons - - - -	*18th March 2015*
Coming into force - -	*1st April 2015*

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 2015 and comes into force on 1st April 2015.

Commencement Information
I1 Art. 1 in force at 1.4.2015, see **art. 1**

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 "£81,000" substitute "£82,000";

(b) in paragraph 1(3), for "£79,000" substitute "£80,000"; and

(c) in paragraph 4(1) and (2), for "£79,000" substitute "£80,000".

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

(a) in paragraph 1(1) and (2), for "£81,000" substitute "£82,000"; and

(b) in paragraph 2(1)(a), (1)(b) and (2), for "£81,000" substitute "£82,000".

(**1**) 1994 c. 23; the sums in Schedules 1 and 3 were last substituted by S.I. 2014/703.

Commencement Information

I2 Art. 2 in force at 1.4.2015, see **art. 1**

I3 Art. 3 in force at 1.4.2015, see **art. 1**

I4 Art. 4 in force at 1.4.2015, see **art. 1**

David Evennett
Harriett Baldwin
Two of the Lords Commissioners of Her Majesty's Treasury

17th March 2015