STATUTORY INSTRUMENTS

1984 No. 342

VALUE ADDED TAX

The Value Added Tax (Increase of Registration Limits) Order 1984

Made - - - - - - - - -	13*th March 1984*
Laid before the House of Commons - -	13*th March 1984*
Coming into Operation	
Articles 1 *and* 2 - - - - -	14*th March 1984*
Article 3 - - - - - -	1*st June 1984*

The Treasury, in exercise of the powers conferred on them by paragraph 12 of Schedule 1 to the Value Added Tax Act 1983(a), hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Increase of Registration Limits) Order 1984 and shall come into operation on the following dates:

Articles 1 and 2	14th March 1984
Article 3	1st June 1984

2. In paragraph 1 of Schedule 1 to the Value Added Tax Act 1983 (liability to be registered)—

(*a*) for " £6,000 " there shall be substituted " £6,200 ", and

(*b*) for " £18,000 ", in each place, there shall be substituted " £18,700 ".

3. In paragraph 2 of that Schedule (termination of liability to be registered)—

(*a*) for " £18,000 ", in both places, there shall be substituted " £18,700 ", and

(*b*) for " £17,000 " there shall be substituted " £17,700 ".

T. Garel-Jones,
D. J. F. Hunt,
Two of the Lords Commissioners of Her Majesty's Treasury.

13th March 1984

(a) 1983 c.55.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order increases the VAT registration limit from £18,000 to £18,700 pa and the single quarterly limit from £6,000 to £6,200 with effect from 14th March 1984.

The Order also increases the limits for cancellation of registration with effect from 1st June 1984. The limit is increased from £18,000 to £18,700 where cancellation is sought on the basis of past taxable turnover and from £17,000 to £17,700 where it is sought on the basis of expected future taxable turnover.

The later date of implementation of the change in the cancellation limits is to allow time for potential applicants for deregistration to consider their positions and to make applications to their local VAT offices.

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