

VAT registration and deregistration limits

| | Registration limit | Deregistration limit |
|----------------------|--------------------|----------------------|
| 01-04-17 onwards | £ 85,000 | £ 83,000 |
| 01-04-16 to 31-03-17 | £ 83,000 | £ 81,000 |
| 01-04-15 to 31-03-16 | £ 82,000 | £ 80,000 |
| 01-04-14 to 31-03-15 | £ 81,000 | £ 79,000 |
| 01-04-13 to 31-03-14 | £ 79,000 | £ 77,000 |
| 01-04-12 to 31-03-13 | £ 77,000 | £ 75,000 |
| 01-04-11 to 31-03-12 | £ 73,000 | £ 71,000 |
| 01-04-10 to 31-03-11 | £ 70,000 | £ 68,000 |
| 01-05-09 to 31-03-10 | £ 68,000 | £ 66,000 |
| 01-04-08 to 30-04-09 | £ 67,000 | £ 65,000 |
| 01-04-07 to 31-08-08 | £ 64,000 | £ 62,000 |
| 01-04-06 to 31-03-07 | £ 61,000 | £ 59,000 |
| 01-04-05 to 31-03-06 | £ 60,000 | £ 58,000 |
| 01-04-04 to 31-03-05 | £ 58,000 | £ 56,000 |