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STATUTORY INSTRUMENTS

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**1991 No. 738**

**The Value Added Tax (Increase of  
Registration Limits) Order 1991**

2. Schedule 1(1) to the Value Added Tax Act 1983 shall be amended as follows:
- (a) in paragraph 1(1)(a), 1(1)(b), 1(2)(a) and 1(2)(b), for “£25,400” there shall be substituted “£35,000”, and
  - (b) in paragraphs 1(3), 2(1) and 2(2), for “£24,400” there shall be substituted “£33,600”.