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STATUTORY INSTRUMENTS

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**2008 No. 707**

**The Value Added Tax (Increase of  
Registration Limits) Order 2008**

**Amendment of Value Added Tax Act 1994**

2.—(1) The Value Added Tax Act 1994 is amended as follows.

(2) In Schedule 1 (registration in respect of taxable supplies)—

- (a) in paragraph 1(1)(a) and (b) and (2)(a) and (b), for “£64,000” substitute “£67,000”; and
- (b) in paragraphs 1(3) and 4(1) and (2), for “£62,000” substitute “£65,000”.

(3) In Schedule 3 (registration in respect of acquisitions from other member States)—

- (a) in paragraph 1(1) and (2), and
- (b) in paragraph 2(1)(a) and (b) and (2),

for “£64,000” substitute “£67,000”.