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STATUTORY INSTRUMENTS

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**2012 No. 883**

The Value Added Tax (Increase of  
Registration Limits) Order 2012

**Amendment of the Value Added Tax Act 1994**

- 3.** In Schedule 1 (registration in respect of taxable supplies)—
- (a) in paragraph 1(1)(a) and (b) and (2)(a) and (b), for “£73,000” substitute “£77,000”; and
  - (b) in paragraphs 1(3) and 4(1) and (2), for “£71,000” substitute “£75,000”(1).

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(1) The amounts in Schedule 1 were last varied by [S.I. 2011/897](#).