
STATUTORY INSTRUMENTS

2013 No. 660

**The Value Added Tax (Increase of
Registration Limits) Order 2013**

Amendment of the Value Added Tax Act 1994

- 3.** In Schedule 1 (registration in respect of taxable supplies: UK establishment)—
- (a) in paragraph 1(1)(a), (1)(b), (2)(a) and (2)(b), for “£77,000” substitute “£79,000”;
 - (b) in paragraph 1(3), for “£75,000” substitute “£77,000”; and
 - (c) in paragraph 4(1) and (2), for “£75,000” substitute “£77,000”.