

---

STATUTORY INSTRUMENTS

---

**2016 No. 365**

**The Value Added Tax (Increase of  
Registration Limits) Order 2016**

**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 “£82,000” substitute “£83,000”;
  - (b) in paragraph 1(3), for “£80,000” substitute “81,000”; and
  - (c) in paragraph 4(1) and (2), for “£80,000” substitute “£81,000”.