
STATUTORY INSTRUMENTS

2017 No. 290

**The Value Added Tax (Increase of
Registration Limits) Order 2017**

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 “£83,000” substitute “£85,000”;
 - (b) in paragraph 1(3), for “£81,000” substitute “£83,000”; and
 - (c) in paragraph 4(1) and (2), for “£81,000” substitute “£83,000”.