## STATUTORY INSTRUMENTS

## 2017 No. 290

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

## Amendment of the Value Added Tax Act 1994

- **4.** In Schedule 3 (registration in respect of acquisitions from other member states)—
  - (a) in paragraph 1(1) and (2), for "£83,000" substitute "£85,000"; and
  - (b) in paragraph 2(1)(a), (1)(b) and (2), for "£83,000" substitute "£85,000".