

---

*Status:* This version of this cross heading no longer has effect.

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: Liability to be registered. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 1A

.....

**Status:**

This version of this cross heading no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: Liability to be registered.