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STATUTORY INSTRUMENTS

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**1994 No. 2905**

The Value Added Tax (Increase of  
Registration Limits) Order 1994

**3.** Schedule 3 to the Value Added Tax Act 1994 shall be amended in paragraphs 1(1), 1(2), 2(1)(a), 2(1)(b) and 2(2) by substituting “£46,000” for “£45,000”.