
STATUTORY INSTRUMENTS

1996 No. 2950

**The Value Added Tax (Increase of
Registration Limits) Order 1996**

2. Schedule 1 to the Value Added Tax Act 1994 shall be amended as follows:
- (a) in paragraphs 1(1)(a), 1(1)(b), 1(2)(a) and 1(2)(b) for “£47,000” there shall be substituted “£48,000”, and
 - (b) in paragraphs 1(3), 4(1) and 4(2) for “£45,000” there shall be substituted “£46,000”.