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STATUTORY INSTRUMENTS

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**2000 No. 266**

**The Value Added Tax (Deemed Supply of Goods) Order 2000**

**2.** In paragraph 8(1)(c) of Schedule 4 to the Value Added Tax Act 1994 (no deemed supply on person ceasing to be taxable if VAT would not exceed £250) for “£250” there shall be substituted “£1,000”.