HMRC - VATDSAG01050 - Introduction: Scope Of This Guidance

Permanent guidance is the main reference material for people in the Department. All HM Revenue and Customs’ formal procedures and work systems are outlined in these books which give managers and staff the Department’s rules and guidelines and general advice on interpreting them.

The guidance is aimed at HM Revenue and Customs staff and should not be relied upon by businesses in calculating their taxes and duties.

The purpose of this guidance is to help you to determine

whether two (or more) apparently separate businesses are, in reality, a single entity

whether, where two (or more) separate entities exist, they have been separated artificially.

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