HMRC - VATDSAG02050 - An Overview

Where you suspect that a business may have been artificially separated, you will need to

interview, or attempt to interview, all parties said to be involved in the business or businesses

make notes of the interviews and the business set up

collect documentary evidence.

Before you can consider whether artificial separation (disaggregation) has taken place, you need to establish whether the business is a single legal entity.

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