HMRC - VATDSAG02150 - Recommended Approach

These cases are usually disputed, so you should treat each one as though it will be appealed to Tribunal. Appeal cases have had to be abandoned in the past because some of the persons named in a Notice of Direction have not been interviewed and Tribunals have criticised poor evidence in officers’ notes. The following points should help with recording your enquiries:

Make enquiries to establish the nature of the separation.

Try to obtain all the information you would need to present your case during your first contact. Facts may become obscured if further contact is necessary

Attempt to interview all the people who are, or are said to be, involved in the running of the business. The accuracy of your decision will be open to question if you have not done so.

Keep a record of all your attempts to interview a trader so that if, after several attempts, you have been unable to get them to interview, you can demonstrate to the Tribunal that you made all reasonable attempts to speak to the person in question.

Keep detailed, separate notes of all your interviews.

Where possible, your interview notes should be signed by the interviewee to confirm that they are an accurate account of the interview.

Previous page

Next page