HMRC - VATDSAG03100 - How Do We Prove Single Entity?

Proof of ‘single entity’ is an issue of fact, not of best judgement. This means that you can’t gather a few facts and make a best judgement decision on them. HMRC must be able to demonstrate before a Tribunal that, as a matter of fact, the business activities in question are carried on by a single entity.

We have lost single entity cases in the past, not because of flawed decisions, but because we didn’t have enough information to refute arguments which the trader advanced during the tribunal hearing, even where those arguments were weak.

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