HMRC - VATDSAG03250 - Related Parties

The fact that the various parties are related should not influence your decision. Tribunal decisions have indicated that a wife can quite feasibly help her husband in his business (in her capacity as his wife) and still carry on her own business (in her capacity as a sole proprietor). You should ask each individual to define the distinction between what they do in their business capacity and what they do to help out as a family member. There are summaries of a number of cases involving husband and wife in VATDSAG08000.

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