HMRC - VATDSAG04350 - Scottish Partnerships

Scottish partnership law differs from that in the rest of the United Kingdom. Where

you are trying to establish whether there is a single entity, and

the businesses are Scottish

please read

VATREG09050. (External users can find the guidance at http://www.hmrc.gov.uk/manuals/vatregmanual/VATREG09050.htm.)

Where a Scottish partnership is properly constituted we would not normally pursue a single entity argument against two or more identically constituted partnerships. However, we may still consider a notice of direction to treat them as a single entity from a current date.

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