HMRC - VATDSAG04650 - What To Do When You Are Satisfied That There Is A Single Legal Entity

Alternatively, the evidence you have gathered may indicate that the various businesses are operated as separate business entities now, but were not in the past. In such circumstances, you might have to consider

treating the businesses as a single business entity for past periods, and

issuing a notice of direction under VATA 94 Sch1 para 2 with effect from a current date.

Previous page