HMRC - VATDSAG05100 - Disaggregation: Types Of Disaggregation

Most disaggregation cases fall into one of three types:

functional (for example, wet sales and catering in a public house)

geographical (that is, the same activity carried out in different locations. For example, a chain of launderettes)

temporal (that is, different persons operating at different times).

Examples of temporal disaggregation include

schemes which rely on the incorporation of a succession of companies each of which trades for a limited period until its turnover nears the registration threshold

schemes which involve splitting a business between different persons (or combinations thereof), each of whom is alleged to trade on different days of the week or to be responsible for specific activities or ‘lines’.

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