HMRC - VATDSAG07200 - The Legal Entity Created By A Notice Of Direction

VAT Act 1994, Schedule 1, paragraph 2(7)(f) provides that the single taxable person created by a Notice of Direction is a partnership of the constituent persons for VAT purposes only. The direction does not create a partnership for any other purpose, including those of the Partnership Act 1890. Strictly speaking, the single entity ‘partnership’ created by the issue of a direction is separate and distinct from any genuine partnership which may exist between the same persons.

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