HMRC - VATDSAG07250 - Contact With The Trader After The Direction Has Been Issued

If the trader requests permission to account for VAT on the combined activities under an existing registration number, you should refuse. Agreeing to such a request could prejudice enforcement action. In the event of any subsequent default, the registered person could not be held accountable for any liability incurred by the legally independent disaggregated businesses.

If the trader asks whether he can voluntarily register the separate parts of the business with individual registration numbers, tell him that he can, but that those registrations will be cancelled as soon as the directed single taxable person is registered. This could mean that the voluntary registrations would only be open for a couple of weeks.

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