HMRC - VATDSAG07300 - Changes To A Notice Of Direction

Supplementary directions

If you discover that persons who were not named in the original direction are involved in the business, you will need to decide whether to authorise a supplementary direction. The conditions of the VAT Act 1994, Schedule 1, paragraphs 1A and 2 apply equally to supplementary directions.

If you decide that a supplementary direction should be issued, you should let VRS colleagues know so that they can take the necessary action.

Change of company name

Where a direction has been issued to a company in its correct legal name and it subsequently changes its name, there is no need for a supplementary direction to be issued in the new name. A change in the name does not create a new corporate body.

Exclusions

If you discover that any person named in the direction is no longer involved in the business covered by the Direction, you should tell VRS colleagues so that they can take the necessary action to exclude that person from the direction.

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