HMRC - VATDSAG08200 - Tribunal: Husband And Wife Cases: Salmon Tail

In Salmon Tail (MAN/1999/0213 VTD16190) we treated the appellants, who were husband and wife, as a single entity. They argued that there were two separate entities of

a partnership providing wet sales, and

a sole proprietor (one of the partners) providing catering and accommodation.

In reaching its decision, the Tribunal decided that several factors pointed towards there being one business. These included

the lack of a commercial relationship between the two businesses

the fact that the premises was funded by the partnership, with no cross-charge for use to the sole proprietor

there was only one insurance policy

the fact that no cross-charge was made for use of the facilities.

Previous page

Next page