HMRC - VATDSAG08400 - Tribunal: R Wallace

In R Wallace (LON/2000/0599) VTD 17109, we argued that the appellants - who ran a public house - were a single entity. In the opinion of the Tribunal, there were two separate entities of

a sole proprietor supplying wet sales, and

a second sole proprietor providing catering.

Despite substantial evidence indicating a single business, the Tribunal placed considerable weight on the traders’ intention when reaching its decision. It also mentioned in its decision that, where there is a formal relationship between the parties, there may be an acceptable level of informality between the businesses.

This decision clarifies that public perception carries little weight when deciding whether there is only one business.

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