HMRC - VATSC80200 - Foreword

This guidance should be read when there is difficulty in deciding whether, for VAT purposes, there is a single supply or there are multiple supplies when a transaction between a supplier and a customer comprises different elements.

It is important to note that this guidance must be applied to the particular facts of the case with all the circumstances being taken into account. There is often a fine line between single and multiple supplies; the approach set out here is intended to simplify the decision making process by identifying the principles to be applied.

This policy was developed from the case law upon which we are reliant because there is no legislation dealing with the subject. The question of whether a transaction is a single supply or multiple supplies has been the subject of numerous appeals to the Tax Tribunal and this guidance also gives summaries of the more relevant case law.

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