VAT group turnover is £10m pa or less? (paragraphs 2.1 and 2.2)

- YES
  - NO

Body corporate:
- controls all other VAT group members; or
- is a charity or trustee of occupational pension scheme; or
- is under statutory control? (paragraph 2.5)

- YES
  - NO

Body corporate is:
- partly owned by a third party (directly or indirectly); or
- managed by a third party (paragraph 2.5); or
- the sole general partner of a limited partnership? (paragraph 2.1)

- YES
  - NO

Body corporate / limited partnership has a business activity that involves making supplies subject to VAT to other VAT group members (other than incidental supplies)? (section 3)

- YES
  - NO

Some or all of the VAT on the intra-group supplies is irrecoverable? (section 3)

- YES
  - NO

Body corporate is a specified body

Consolidation test (section 5): specified body:
- is consolidated in group accounts of a person controlling the VAT group; and
- is not consolidated in group accounts of any third party?

- NO
  - YES

Benefits test (section 4): over 50% of benefits from business activity accrue to third parties?

- YES
  - NO

VAT GROUPING NOT ALLOWED

VAT GROUPING ALLOWED