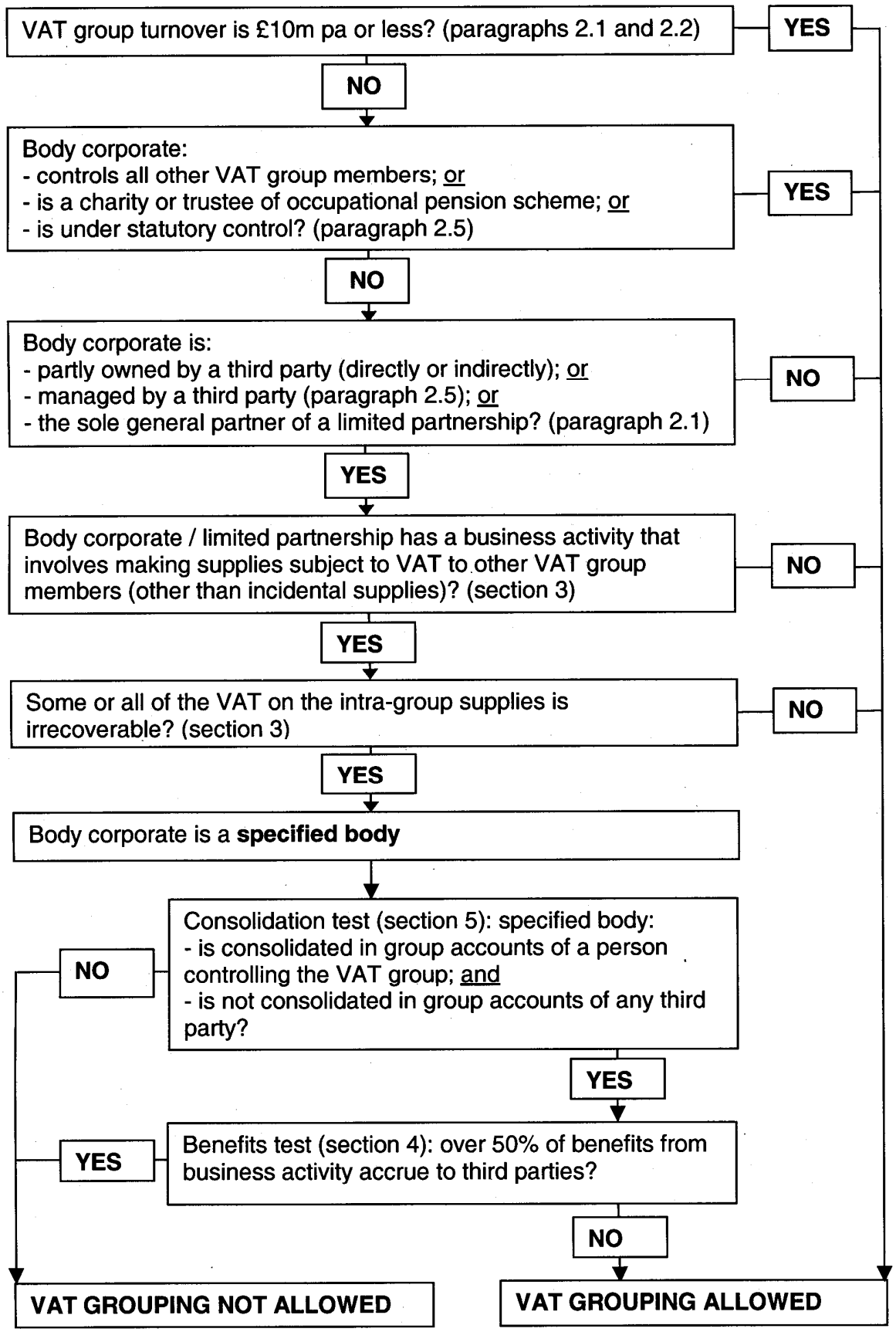
VAT group turnover is £10m pa or less? (paragraphs 2.1 and 2.2)
YES
NO
Body corporate:
- controls all other VAT group members; or
- is a charity or trustee of occupational pension scheme; or
- is under statutory control? (paragraph 2.5)
YES
NO
Body corporate is:
- partly owned by a third party (directly or indirectly); or
- managed by a third party (paragraph 2.5); or
- the sole general partner of a limited partnership? (paragraph 2.1)
NO
YES
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)
NO
YES
Some or all of the VAT on the intra-group supplies is irrecoverable? (section 3)
NO
YES
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