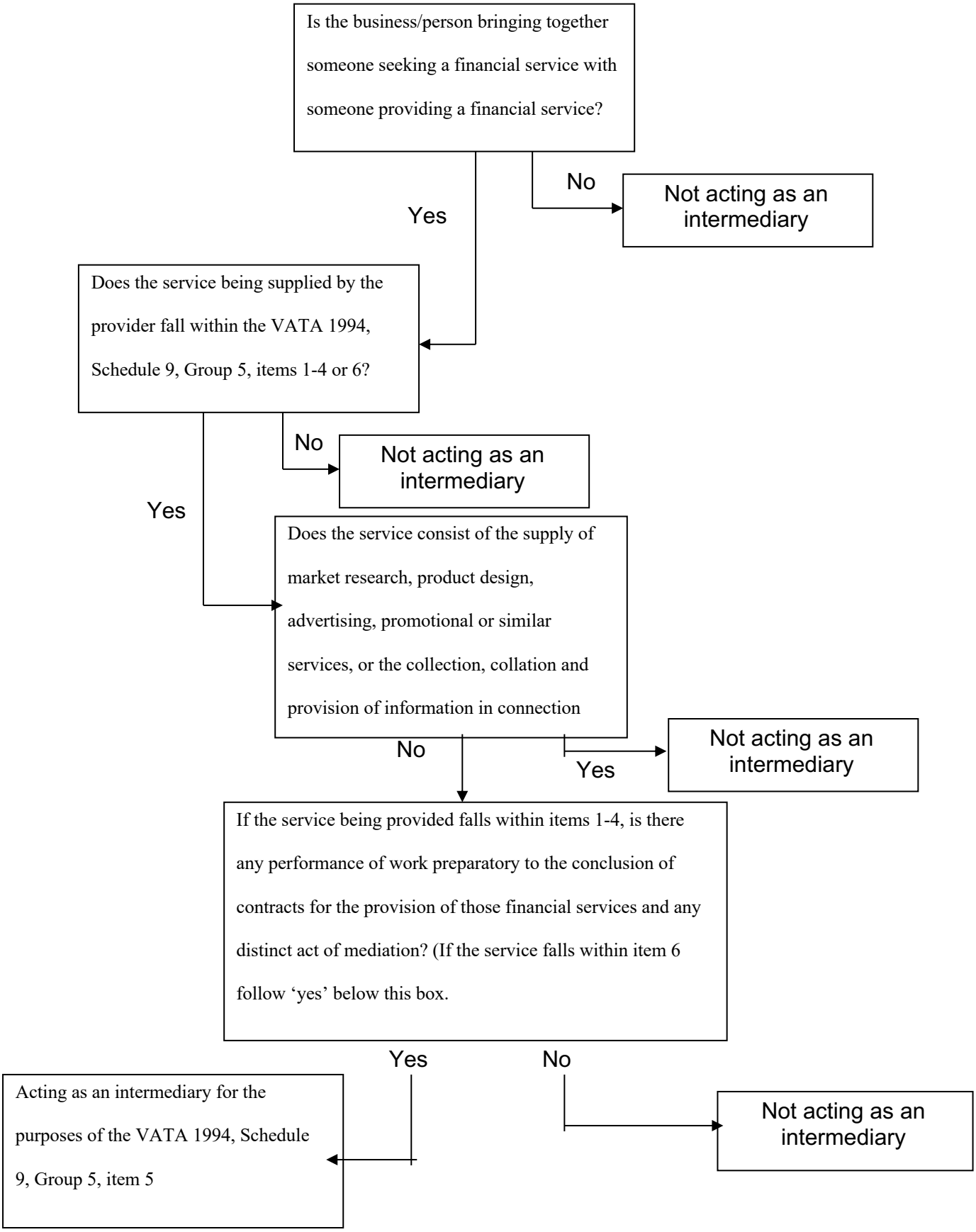
Is the business/person bringing together someone seeking a financial service with someone providing a financial service?
No
Not acting as an intermediary
Yes
Does the service being supplied by the provider fall within the VATA 1994, Schedule 9, Group 5, items 1-4 or 6?
No
Not acting as an intermediary
Yes
Does the service consist of the supply of market research, product design, advertising, promotional or similar services, or the collection, collation and provision of information in connection
No
Yes
Not acting as an intermediary
If the service being provided falls within items 1-4, is there any performance of work preparatory to the conclusion of contracts for the provision of those financial services and any distinct act of mediation? (If the service falls within item 6 follow 'yes' below this box.
Yes
No
Acting as an intermediary for the purposes of the VATA 1994, Schedule 9, Group 5, item 5
Not acting as an intermediary