Establish the type of enterprise in point - **CIRD91500**

If the enterprise is controlled by, or controls other enterprises it is likely to be a linked enterprise (**CIRD91600**)

If the enterprise is owned and operated independently of other businesses it is likely to be an autonomous enterprise

If 25% or more of the enterprise is owned by another, or if the enterprise owns 25% or more of another it is likely to be a partner enterprise (**CIRD91700**)

If more than 25% of the enterprise is owned by a public body it probably will not be a SME (**CIRD91700**)

Aggregate accounts data from all partner enterprises in proportion to interest held (**CIRD91500**)

Aggregate accounts data from all linked enterprises (**CIRD91500**)

Apply the turnover and balance sheet total ceiling tests (**CIRD91400**) to the aggregated data. It must pass at least one of these two tests to fall with a SME category

Apply the turnover and balance sheet total ceiling tests (**CIRD91400**) to the enterprise’s data. It must pass at least one of these two tests to fall with a SME category

Apply the staff headcount ceiling test to the enterprise’s data (**CIRD91400**). If it fails this test it is not a SME

Apply the staff headcount ceiling test to the aggregated data (**CIRD91400**). If it fails this test it is not a SME.