

A flowchart relating to the VAT reverse charge:

VAT REVERSE CHARGE FOR BUILDING & CONSTRUCTION SERVICES FLOWCHART

Are any of the supplies you are making within the scope of CIS?

NO

Normal VAT rules apply

YES

Is the supply standard rated or reduced rated?

NO

Normal VAT rules apply

YES

Is your customer VAT registered?

NO

Normal VAT rules apply

YES

Will your payments be reported under CIS?

NO

Normal VAT rules apply

YES

Has your customer provided confirmation it is an 'end user'?

NO

Domestic reverse charge VAT applies

YES

Normal VAT rules apply