

## VAT: domestic reverse charge for building and construction services

Use this flowchart to see how you would decide whether to apply normal VAT rules, or apply the domestic reverse charge.

Do not use it for services supplied by employment businesses.





**NORMAL VAT RULES APPLY** 



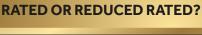


IS THE SUPPLY STANDARD

Q.2

NO

**NORMAL VAT RULES APPLY** 





Q.3 IS YOUR CUSTOMER VAT **REGISTERED?** 



**NORMAL VAT RULES APPLY** 





Q.4 IS YOUR CUSTOMER **REGISTERED FOR CIS?** 



**NORMAL VAT RULES APPLY** 





Q.5 HAS YOUR CUSTOMER **PROVIDED CONFIRMATION** THAT IT IS AN END USER?



**NORMAL VAT RULES APPLY** 



**DOMESTIC REVERSE CHARGE APPLIES**