VAT: domestic reverse charge for building and construction services

Annex 1
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.

Q.1 DOES THE SUPPLY FALL WITHIN THE SCOPE OF CIS?

YES

Q.2 IS THE SUPPLY STANDARD RATED OR REDUCED RATED?

YES

Q.3 IS YOUR CUSTOMER VAT REGISTERED?

YES

Q.4 IS YOUR CUSTOMER REGISTERED FOR CIS?

YES

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

NO

DOMESTIC REVERSE CHARGE APPLIES

NO

NORMAL VAT RULES APPLY

NO

NORMAL VAT RULES APPLY

NO

NORMAL VAT RULES APPLY

NO

NORMAL VAT RULES APPLY

YES

NORMAL VAT RULES APPLY