Annex 2

This flowchart is to help businesses receiving building and construction services check whether normal VAT rules or the domestic reverse charge.

Q.1 IS THE SUPPLY MADE BY AN EMPLOYMENT BUSINESS?

- NO
  - Q.2 IS THE SUPPLY RECEIVED WITHIN THE SCOPE OF CIS?
    - NO
      - NORMAL VAT RULES APPLY
    - YES
      - Q.3 IS THE SUPPLY STANDARD RATED OR REDUCED RATED?
        - NO
          - NORMAL VAT RULES APPLY
        - YES
          - Q.4 I HAVE CONFIRMED WITH MY SUPPLIER THAT I AM AN END USER?
            - NO
              - DOMESTIC REVERSE CHARGE APPLIES
            - YES
              - NORMAL VAT RULES APPLY
¹ Further information on ‘Employment Business’ can be found at Employment businesses and labour only sub-contractors.

² If there is any uncertainty around the CIS treatment, you should contact the CIS Helpline on 0300 200 3210 (or +44 161 930 8706 if outside the UK).

³ If there is any uncertainty as to whether the reverse charge applies, you should contact the VAT Helpline on 0300 200 3700 (or +44 2920 501 261 if outside the UK).