

Customer Flowchart

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

VAT

VAT

VAT



Question

1 IS THE SUPPLY MADE BY AN EMPLOYMENT BUSINESS?

NO → NORMAL VAT RULES APPLY
YES ↓

2 IS THE SUPPLY RECEIVED WITHIN THE SCOPE OF CIS?

NO → NORMAL VAT RULES APPLY
YES ↓

3 IS THE SUPPLY STANDARD RATED OR REDUCED RATED?

NO → NORMAL VAT RULES APPLY
YES ↓

4 I HAVE CONFIRMED WITH MY SUPPLIER THAT I AM AN END USER?

YES → NORMAL VAT RULES APPLY
NO ↓

5 DOMESTIC REVERSE CHARGE APPLIES