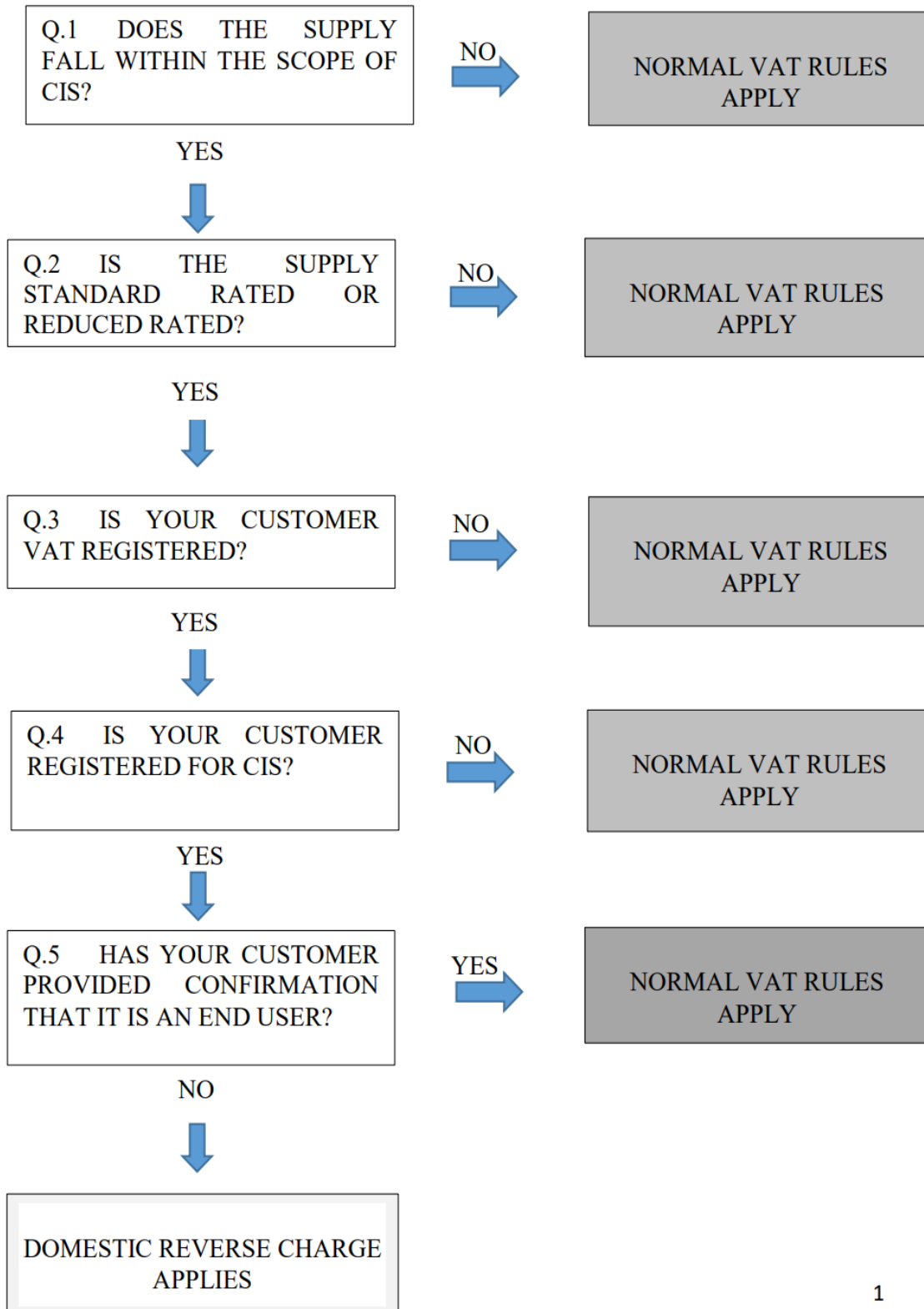


**VAT: domestic reverse charge for building and construction services**

**Suppliers flowchart**

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.



1. Does the supply fall within the scope of the Construction Industry Scheme?  
If yes, go to 2.  
If no, then normal VAT rules apply.
2. Is the supply standard rated or reduced rates?  
If yes to go 3.  
If no, then normal VAT rules apply.
3. Is your customer VAT registered?  
If yes, go to 4. If no, then normal VAT rules apply.
4. Is your customer registered for the Construction Industry Scheme?  
If yes, go to go 5. If no, normal VAT rules apply.
5. Has your customer given confirmation that they are an end user?  
If yes, normal VAT rules apply.  
If no, the domestic reverse charge applies.