

# DOMESTIC VAT REVERSE CHARGE FOR BUILDING & CONSTRUCTION SERVICES



From 1 March 2021 the domestic VAT reverse charge must be used for most supplies of building and construction services.

- The charge applies to standard and reduced-rate VAT services:
- for individuals or businesses who are registered for VAT in the UK
  - reported within the Construction Industry Scheme

## SELLING

### Building & Construction Services

1. Does the supply fall within the scope of CIS?
  - YES
  - NO
2. Is the supply standard rated or reduced rate?
  - YES
  - NO
3. Is your customer VAT registered?
  - YES
  - NO
4. Is your customer registered for CIS?
  - YES
  - NO
5. Has your customer provided confirmation that it is an end user?
  - NO
  - YES

## BUYING

### Building & Construction Services

1. Is the supply made by an employment business?
  - YES
  - NO
2. Is the supply received within the scope of CIS?
  - NO
  - YES
3. Is the supply standard rated or reduced rated?
  - NO
  - YES
4. I have confirmed with my supplier that I am an end user?
  - YES
  - NO

Normal VAT Rules Apply

Domestic Reverse Charge Applies

For more information please [click here](#)

