Flowchart - VAT Reverse Charge for Construction Services

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|---------------------------------------|---|-------------------------|
| 7 | e supplies which you are n the scope of CIS – are they rations? | |
| Yes ↓ | No | → Usual VAT rules apply |
| | that you are making, a tandard rated or reduced rposes? | |
| Yes ↓ | No | → Usual VAT rules apply |
| Q3: Is your custon actually VAT regis | mer (whom you are billing) stered? | |
| Yes ↓ | No | → Usual VAT rules apply |
| | nent made by you be clared under the CIS tax | |
| Yes ↓ | No | → Usual VAT rules apply |
| Q5: Has your cust | tomer given you t it is an end user? | |
| No ↓ | Yes | → Usual VAT rules apply |
| The new VAT dor | nestic reverse charge applies | |