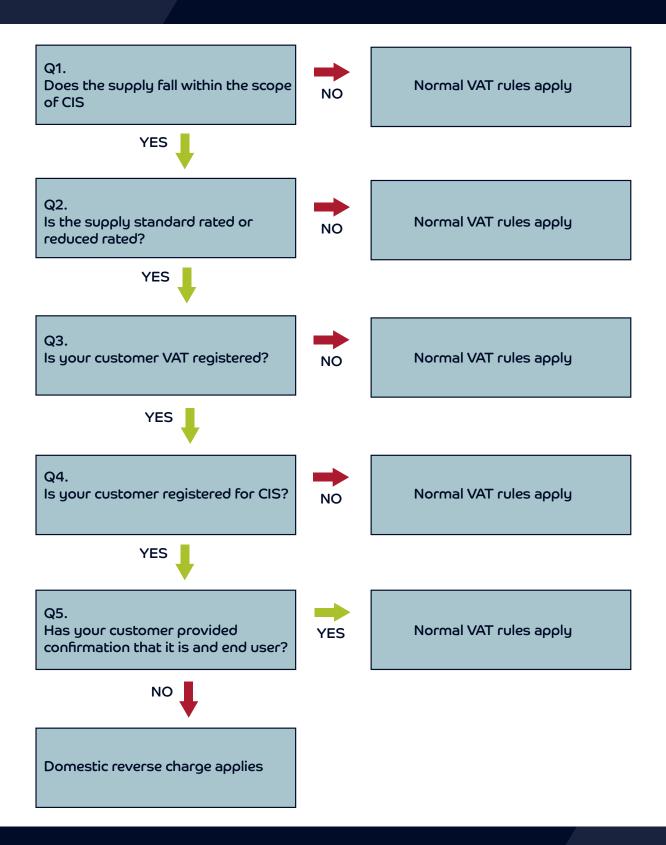
Supplying business

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.

VAT: Domestic reverse charge for building and construction services.



Recipient business

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

