

# Domestic VAT reverse charge for Building and Construction Services

From Monday 1st 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 and those services reported within the Construction Industry Scheme.

## Selling – Building & Construction Services

1. Does the supply fall within the scope of CIS and be reported under the scheme?

Yes ↓ No →

2. Is the supply standard or reduced rate VAT?

Yes ↓ No →

3. Is your customer registered for VAT in the UK?

Yes ↓ No →

4. Is your customer CIS registered?

Yes ↓ No →

5. You're not an employment business supplying either staff or workers, or both?

Yes ↓ No →

6. Has your customer confirmed they are the end user?

No ↓ Yes →

**Normal  
VAT Rules  
Apply**

**Domestic Reverse Charge Applies**

## Buying – Building & Construction Services

1. The supply is not hiring either staff or workers or both from an employment business

No ↓ Yes →

2. Is the supply received within the scope of CIS and reported under the scheme?

Yes ↓ No →

3. Is the supply standard or reduced rate VAT?

Yes ↓ No →

4. I have confirmed with my supplier that I am an end user?

No ↓ Yes →

**Normal  
VAT Rules  
Apply**

**Domestic Reverse Charge Applies**