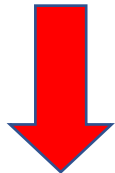


Construction Reverse VAT Charge Summary Chart

1) Does the Supply of Goods / Services fall within the scope of the Construction Industry Scheme (CIS)?



No



Yes

2) Is the Supply of Goods / Services subject to VAT?



No



Yes

3) Is your customer VAT registered?



No



Yes

4) Is your customer registered for CIS?



No

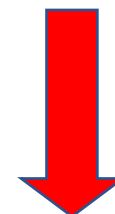


Yes

5) Has your customer provided confirmation that they are the End-User?



Yes



No

Normal
VAT
Rules
Apply

Reverse VAT Applies