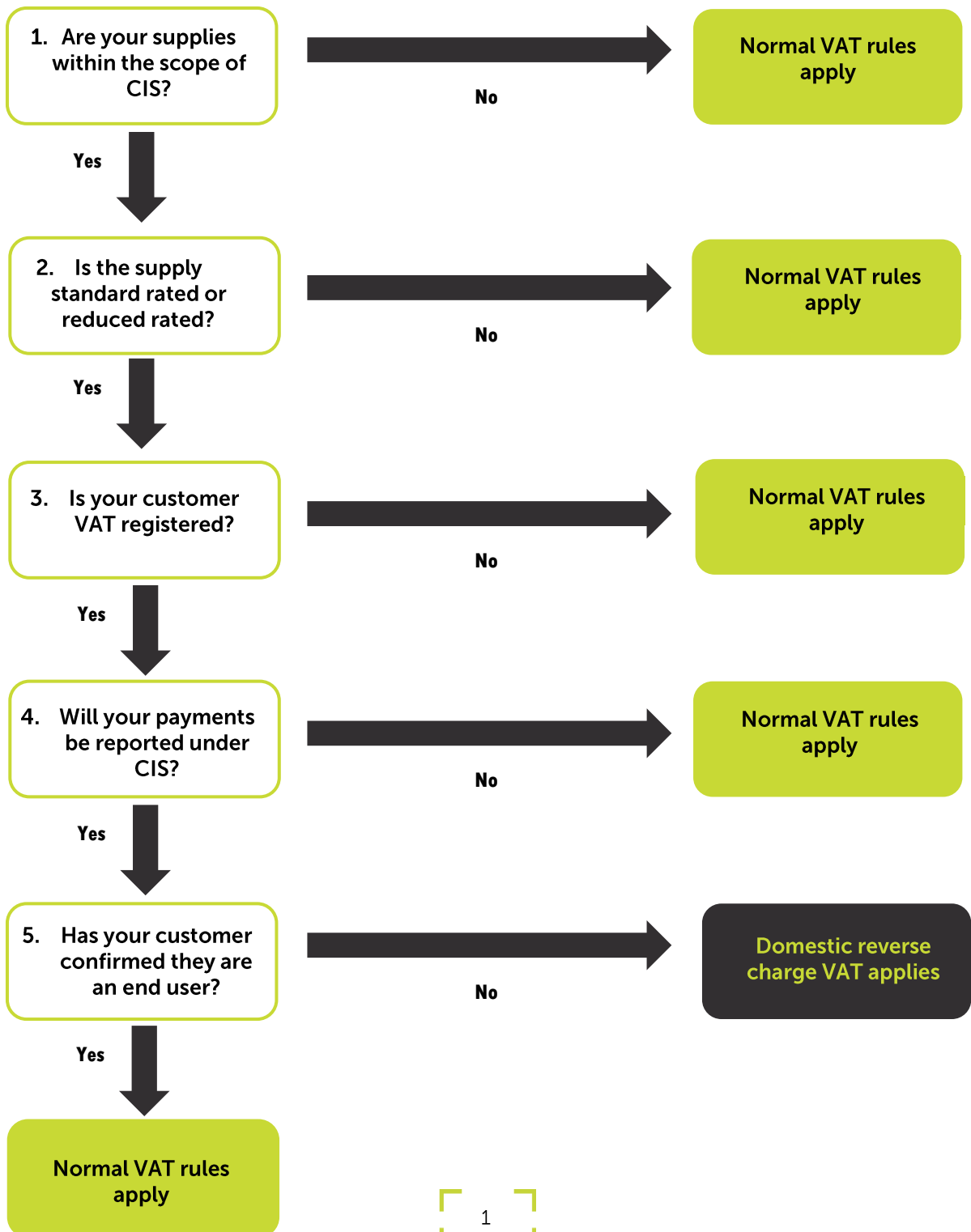


Flowchart for VAT Reverse Charge for Construction

Use this flowchart to decide whether to apply normal VAT rules or apply the VAT reverse charge for construction:



Flowchart for VAT Reverse Charge for Construction

The flow chart below reflects how this would work on a practical basis, and what each VAT return will look like going forward:

Previously

From 1 March 2021

