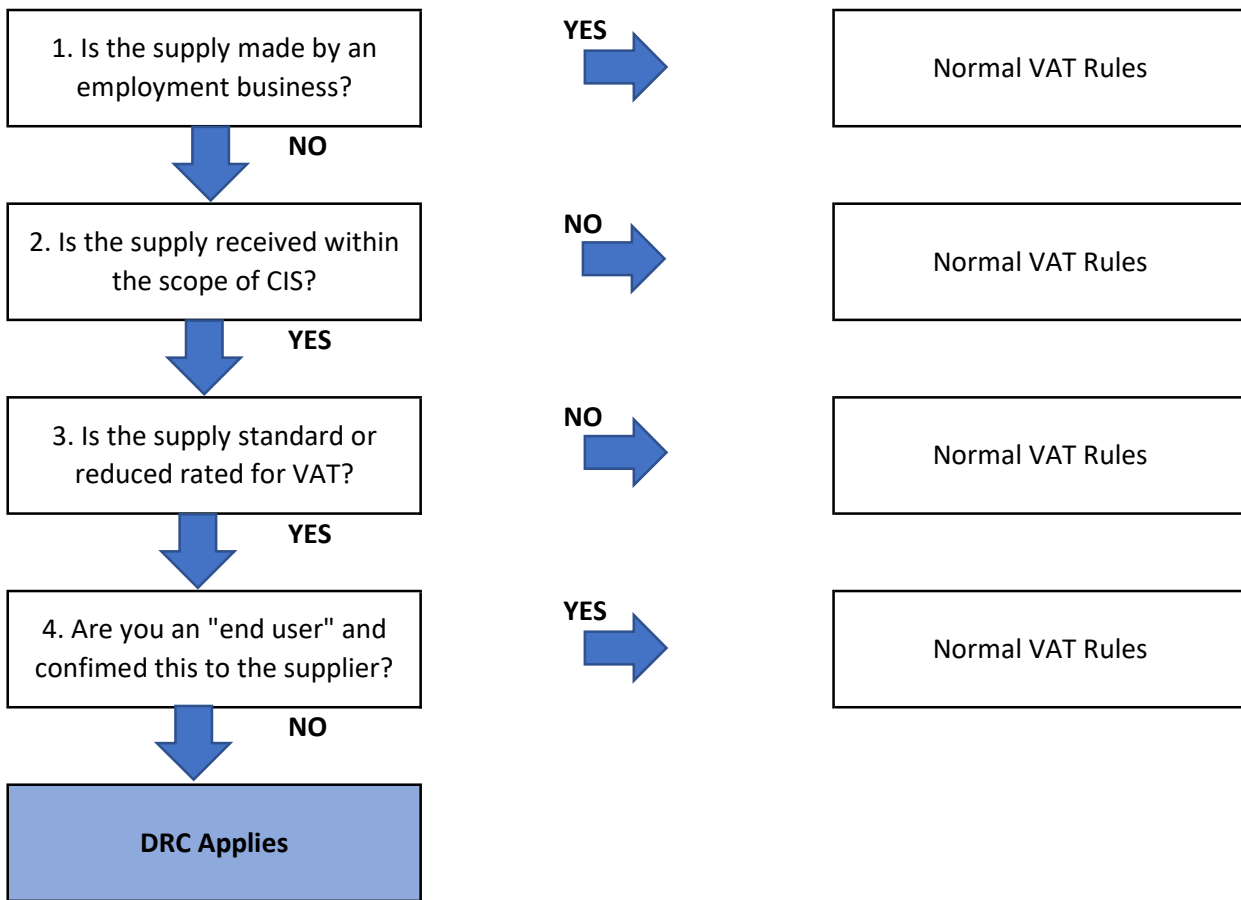


## Domestic Reverse Charge: Buyer

Use this flowchart to check if the services being received falls within the Domestic Reverse Charge.



NB:

- An end user is the consumer and final customer. These can include VAT & CIS registered businesses but do not make onward supplies of the services supplied to them (e.g. a construction firm who is building their own premise).