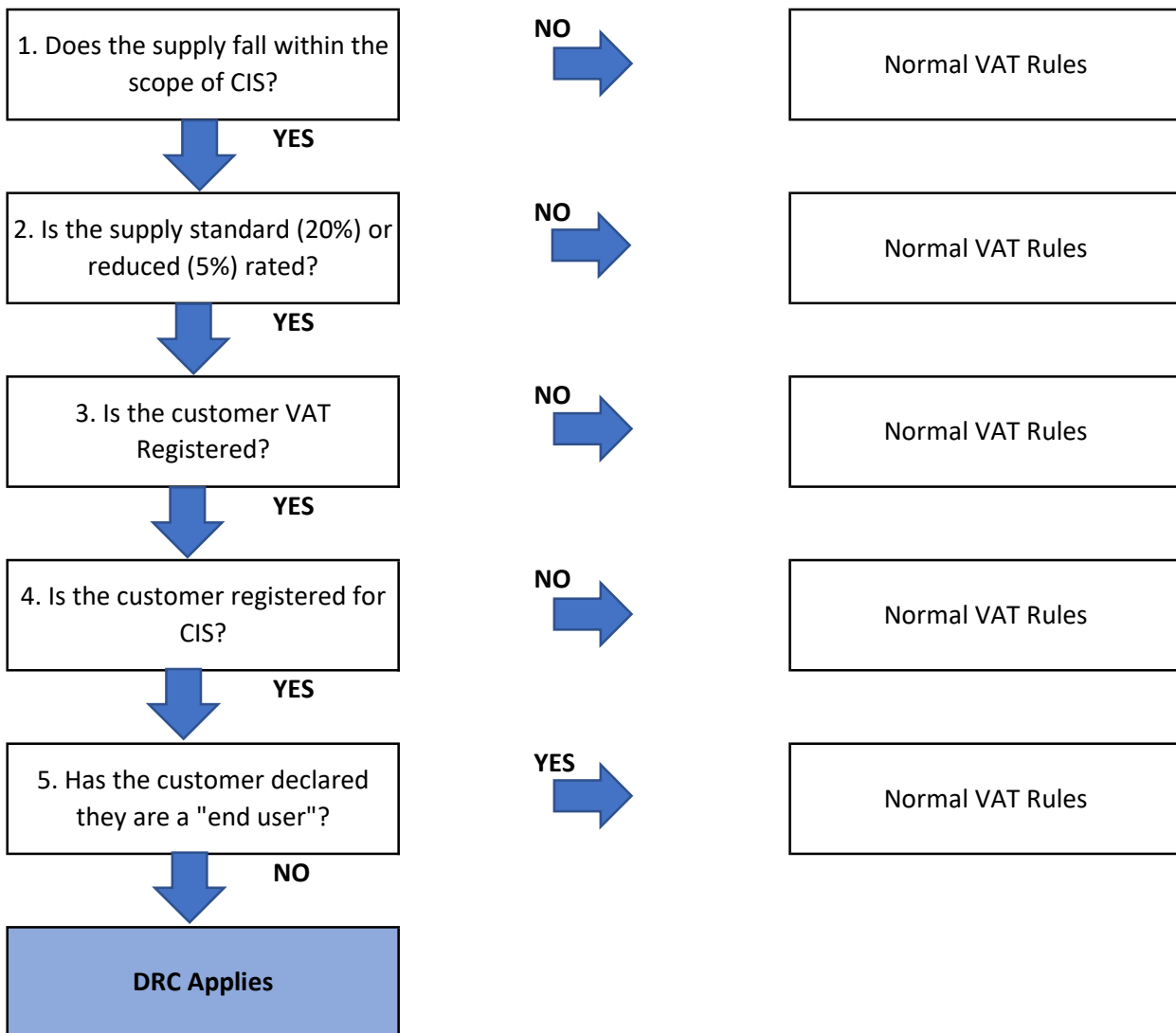


Domestic Reverse Charge: Subcontractor

Use this flowchart to see how you would decide whether to apply 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).