



BIRMINGHAM CRANE HIRE COMPANY

Construction Industry Scheme – Domestic VAT Reverse Charge

The survey will take approximately 4 minutes to complete.

With effect from 1 March 2021, HMRC have announced the introduction of a VAT domestic reverse charge for the supply of building and construction services. This will apply to supplies at standard or reduced rates of VAT where payments are required to be reported through the Construction Industry Scheme (CIS) and the customer is registered for VAT. For guidance on supplies that are within the scope of CIS please see HMRC publication CIS 340.

Supplies between sub-contractors and contractors, as defined by CIS, will be subject to the reverse charge unless they are supplied to a contractor who is an end user. End users will usually be recipients, who use the building or construction services for themselves, rather than sell services on as part of their business of providing building or construction services.

*Required

1. Name *

2. Email address *

3. Company Name *

4. Company Registration Number *

5. VAT Registration Number *

6. Do you report under the Construction Industry Scheme (CIS)? *

- Yes
- No

7. If yes to question 6, please confirm your CIS Registration Number

8. Are you classed as an End User for Domestic VAT Reverse Charge?

Definition of an End User can be found at <http://www.gov.uk/guidance/vat-reverse-charge-technical-guide#end-users-and-intermediary-supplier-businesses>

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- Yes
- No

9. Under the VAT domestic reverse charge policy, it will be up to the end user to make the supplier aware that they are an end user and that VAT should be charged in the normal way instead of being reverse charged. If an end user does not provide confirmation of its end user status it will still be responsible for accounting for the reverse charge.

If you are the end user of a supply from Crane Hire Company, you must therefore inform us of this in writing that is clearly understood and can be retained for future reference.

Please address any correspondence to:

Birmingham Crane Hire Co Ltd
25 Birch Road East
Witton
Birmingham
B6 7DA

Or e-mail us at: info@birminghamcranehire.co.uk

HMRC have provided the following example of suitable wording:

“We are an end user for the purposes of section 55A VAT Act 1994 reverse charge for building and construction services. Please issue us with a normal VAT invoice, with VAT charged at the appropriate rate. We will not account for the reverse charge.”