

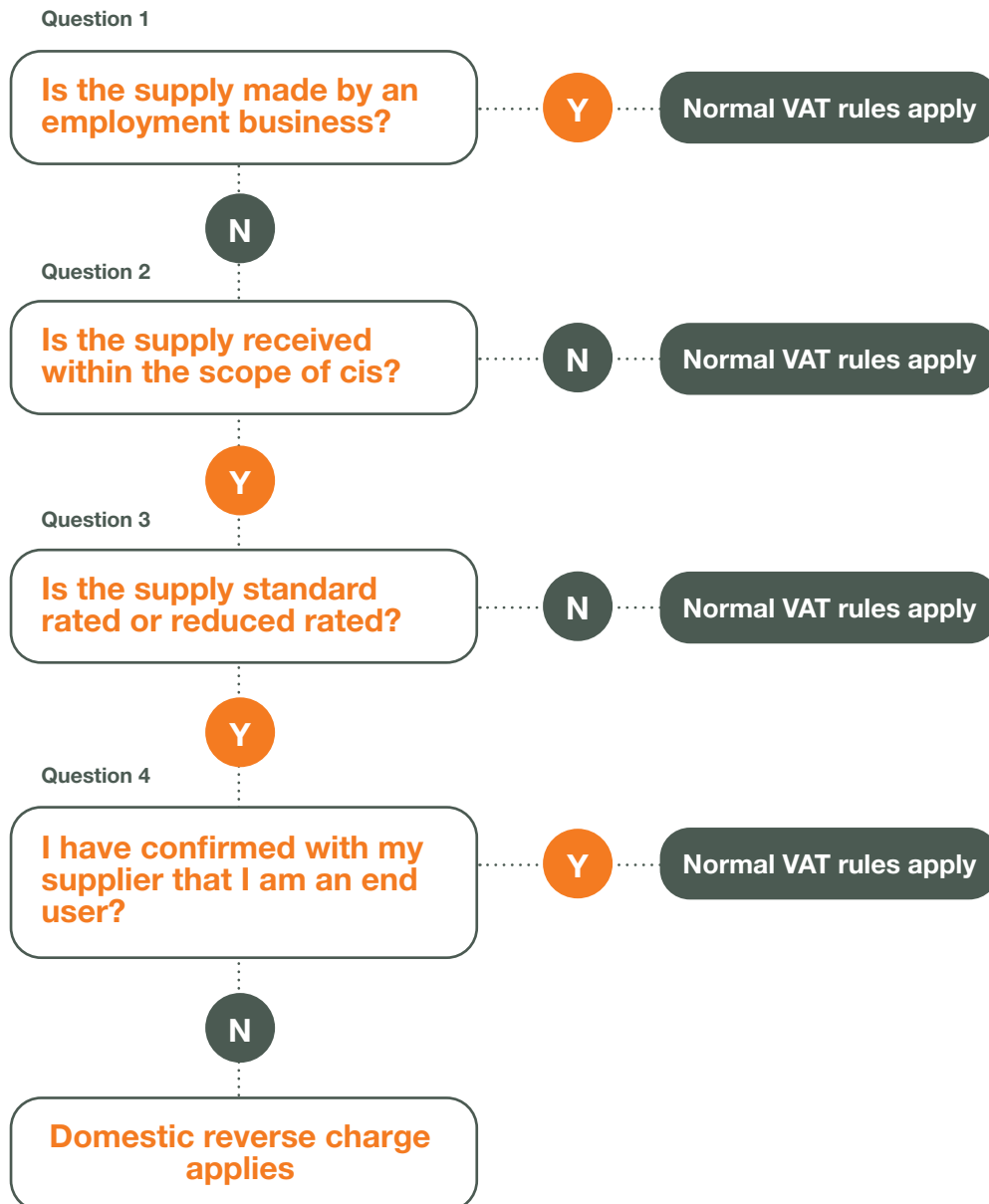


# Domestic reverse VAT charge – Are you affected?

Effective from 1st March 2021

## Buyers Flowchart

This flowchart is to help businesses receiving building and construction services check whether normal VAT rules or the domestic reverse charge.



<sup>1</sup> For further information on the VAT Reverse charge please visit the gov.uk website [here](#).