

REVERSE VAT CHECKLIST

- ☒ Identify if your **contracts** are subject to Reverse VAT:
 - Where you are supplying construction services to anyone other than an End User
 - Where a VAT-registered business is supplying you with construction services and you are not an End User
- ☒ Identify if your clients are **End Users** and make sure they confirm this in writing
- ☒ Invoice your **commercial clients** appropriately and remind them of your payment terms to help support your cash flow
- ☒ Ensure you have updated your terms and conditions for **domestic consumers**
- ☒ Make sure your **sub-contractors and suppliers** of construction services are aware of Reverse VAT and the impact it may have on their cash flow
- ☒ Ensure your **accounting systems and software** can deal with Reverse VAT
- ☒ Make sure your template **invoices** refer to Reverse VAT where appropriate
- ☒ Monitor the impact on your **cash flow** and whether you need to take any action, which may include moving to monthly VAT returns. If you do opt for **monthly VAT returns**, you may not be able to revert to quarterly returns for 12 months
- ☒ Make sure you can log in to your **VAT online account**
- ☒ Ensure all your relevant **staff** are familiar with Reverse VAT and how it operates.

INFORMATION THAT MUST BE INCLUDED ON INVOICES

- A unique identification number
- Your company name in full, address and contact information
- The company name and address of the customer you are invoicing
- A clear description of what you are charging for
- The date the goods or service were provided (supply date)
- The date of the invoice
- The amount(s) being charged
- VAT amount if applicable
- The total amount owed
- A note against the services where Reverse VAT applies and that the customer is required to account for the VAT e.g. **Reverse Charge: Customer to pay VAT to HMRC**