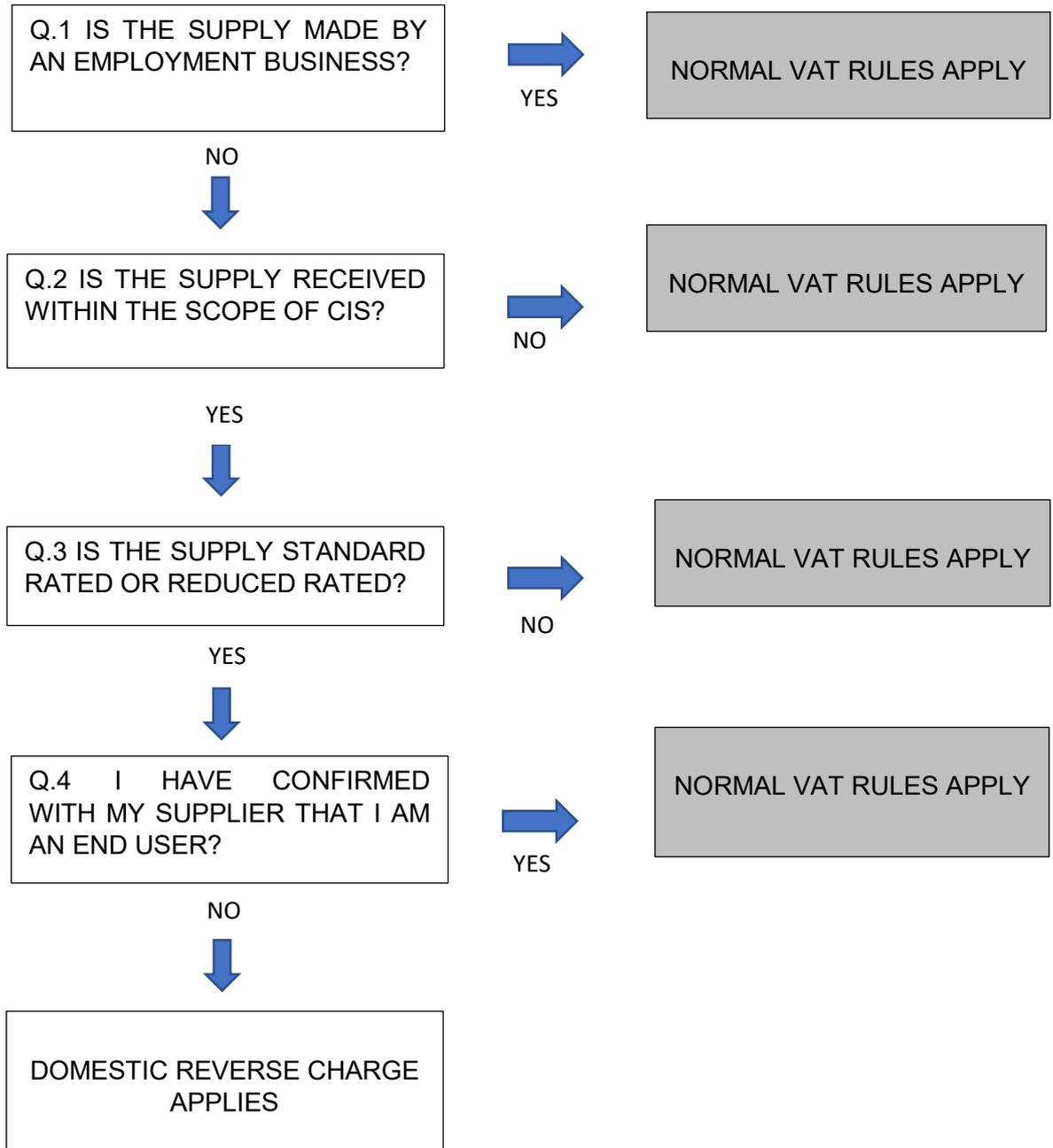


Annex 2

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



¹ Further information on 'Employment Business' can be found at [Employment businesses](#) and labour only sub-contractors.

² If there is any uncertainty around the CIS treatment, you should contact the [CIS Helpline](#) on 0300 200 3210 (or +44 161 930 8706 if outside the UK).

³ If there is any uncertainty as to whether the reverse charge applies, you should contact the VAT Helpline on 0300 200 3700 (or +44 2920 501 261 if outside the UK).