

Construction Industry VAT reverse charge

Suggested amendment to suppliers sales invoices

Work done	100
Add: VAT @ 20%	<u>20</u>
Total	120
Less: VAT reverse charge exemption	<u>20</u>
Total amount due	<u><u>100</u></u>

Reverse charge: s.55A VATA94 applies

Customer to pay the VAT to HMRC