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| Invoice No: Invoice Date:To: From: Sub-contractorMain Contractor Address: AddressCustomer VAT Regn. No: Supplier VAT Regn. No: |
| Description | **Net (GBP)** | **Gross (GBP)** | **VAT (GBP)** | **VAT Rate** |
| Construction of Retail properties | 100,000 | 100,000 | DomesticReverseCharge Applies | 20% |
| Supply of appliances for new housing | 20,000 | 20,000 | DomesticReverseCharge Applies | 20% |
| Construction of residential properties | 200,000 | 200,000 | 0 | 0% |
| Non-residential toresidential conversion | 150,000 | 150,000 | DomesticReverseCharge Applies | 5% |
| Total 470,000 470,000  |
| Customer to account to HMRC for the reverse charge output tax on the VAT exclusive price of items marked ‘reverse charge’ at the relevant rate as shown above. S55A VATA 1994 applies.Standard Rate Output VAT subject to reverse charge: £24.000Reduced Rate Output VAT subject to reverse charge: £7,500 |