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| Invoice No: Invoice Date:  To: From: Sub-contractor  Main Contractor Address:    Address  Customer VAT Regn. No: Supplier VAT Regn. No: | | | | |
| Description | **Net (GBP)** | **Gross (GBP)** | **VAT (GBP)** | **VAT Rate** |
| Construction of Retail properties | 100,000 | 100,000 | Domestic  Reverse  Charge Applies | 20% |
| Supply of appliances for new housing | 20,000 | 20,000 | Domestic  Reverse  Charge Applies | 20% |
| Construction of residential properties | 200,000 | 200,000 | 0 | 0% |
| Non-residential to  residential conversion | 150,000 | 150,000 | Domestic  Reverse  Charge 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: £24.000  Reduced Rate Output VAT subject to reverse charge: £7,500 | | | | |