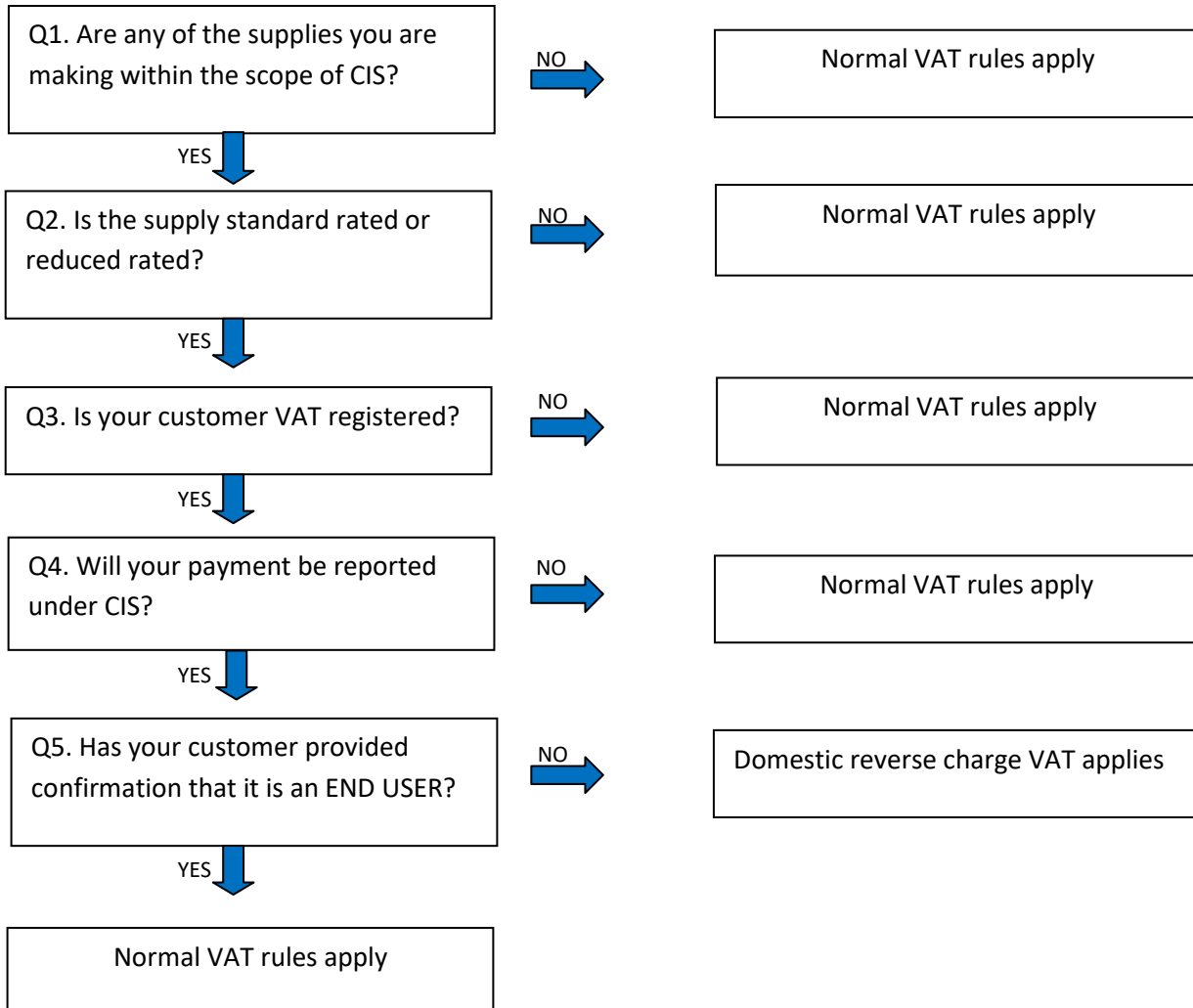


**Annex 1** – Using this flowchart you can see how you would decide whether to apply normal VAT rules or apply the domestic reverse charge



**Notes:** The term 'domestic' means within the remit of HMRC's governance not housing or homes.

Normal VAT rules means supplies are subject to HMRC rules reference: VAT guide (VAT Notice 700).