

**Construction Industry VAT Reverse Charge
Example Invoice from Subcontractor
Invoice deemed subject to VAT Revers Charge**

**Roofers Limited
High Street
Any Town
Any County
AT1 6BH**

Contractor Limited
Somewhere House
Somewhere Street
Soemtown
ST1 6FF

Roof repairs as per estimate No. 666

Labour	£ 750.00
Materials	£ 250.00

Total Payable	£ 1,000.00
----------------------	-------------------

Rate of VAT Chargable: 20%

Amount of VAT Chargable: 200.00

Reverse Charge applies: Customer to pay VAT to HMRC

VAT Registration Number: 123 4567 89