

## CONTRACTORS INFORMATION - CIS HMRC (VAT Reverse Charging)

For the purposes of section 55A VAT Act 1994 reverse charge for building and construction services, from the **1 March 2021** before an invoice is raised, on any supply and fix contract, a business will have to determine:

1. Whether the customer is VAT registered,
2. Whether the customer is registered for CIS,
3. Whether the supply is within the scope of CIS, and
4. Whether the supply is to a building or structure the customer will use themselves (End User)

Contractors to the Councils who are registered on our payments system, have already been contacted to inform of the Council's End user status, further information for contractors can be obtained by emailing [creditors@staffsmoorlands.gov.uk](mailto:creditors@staffsmoorlands.gov.uk) for both High Peak Borough Council and Staffordshire Moorlands District Councils'.