

Our VAT number: GB771 1231 59
Company number: 02366777

January 2021

Dear Supplier,

IMPORTANT INFORMATION

Domestic Reverse Charge (Building & Construction Services) - Notification of End User Status

As you may be aware, there are important changes to VAT, for building and construction services which take effect on 1st March 2021.

From this date, HMRC is introducing a VAT domestic reverse charge on supplies of building and construction services that are within the scope of the Construction Industry Scheme (CIS). This will apply to supplies of building and construction services where the customer is registered for both VAT and CIS, and is not the 'end user'.

To ensure that you invoice Dŵr Cymru Welsh Water correctly, we hereby notify you, as our contractor, that we are an '**end user**' for the purposes of Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2019 (domestic reverse charge for supplies of building and construction services).

Please continue to issue us with a **normal VAT invoice**, with VAT charged at the appropriate rate. As an 'end user' the domestic reverse charge does not apply to supplies made to Dŵr Cymru Welsh Water.

For more information on the introduction of the domestic reverse charge please see HMRC's guidance note at:

<https://www.gov.uk/guidance/vat-reverse-charge-technical-guide>

If you have any queries, please contact me via the Accounts Payable email below.

Yours faithfully

Avril Warnock

Accounts Payable Manager

Enquiries to: accounts.payable@dwrcymru.com

Invoices to: supplier.invoices@dwrcymru.com