

Example of a reverse charge invoice for one contract with different VAT rates

<p>INVOICE</p> <p>From: Sub-contractor (Supplier) Supplier's Address: Supplier's VAT Registration No:</p> <p>To: Contractor (Customer) Customer's Address: Customer's VAT Registration No:</p> <p>Invoice No: Invoice Date:</p>				
Description	Net (£)	VAT Rate	VAT (£)	Gross (£)
Refurbishment of commercial premises	200,000	20%	Reverse charge applies	200,000
Conversion of office block to residential housing	150,000	5%	Reverse charge applies	150,000
Total	350,000			350,000
<p>Customer to account to HMRC for the reverse charge output tax on the VAT exclusive price of items marked 'reverse charge' at the relevant VAT rate as shown above.</p>				