

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

INVOICE				
From: Sub-contractor (Supplier)				
Supplier's Address:				
Supplier's VAT Registration No:				
To: Contractor (Customer)				
Customer's Address:				
Customer's VAT Registration No:				
Invoice No:				
Invoice Date:				
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
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.				