*[Contact Name]*

*[Business Name]*

*[Address Line 1]*

*[Address Line 2]*

*[Address line 3]*

*[Address line 4]*

*[Address line 5]*

*[Date*

Dear [*Contact Name*]

Due to the introduction of legislation from HMRC on 1st March 2021, as one of our registered CIS subcontractors, I would like to inform you of the following:

We are an end user / intermediary for the purposes of section 55A VAT ACT 1994 reverse charge for building and construction services.

Please issues us with a normal VAT invoice, with VAT charges at the appropriate rate. We will not account for the reverse charge.

If you have any questions, please do not hesitate to contact me.

Yours sincerely

*[Your name]*