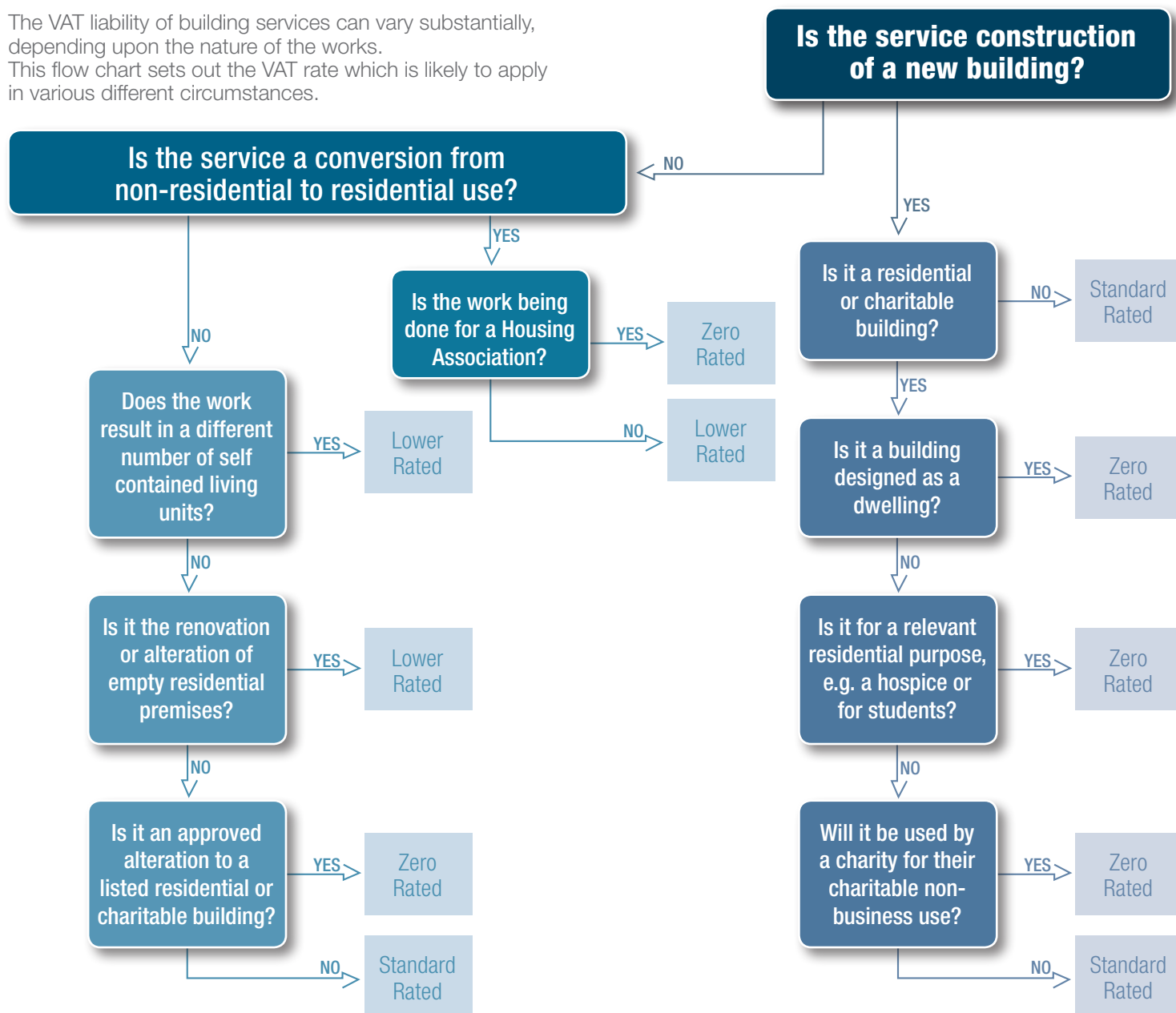


VAT on building services

The VAT liability of building services can vary substantially, depending upon the nature of the works. This flow chart sets out the VAT rate which is likely to apply in various different circumstances.



N.B. A certification process or other form of verification may be required to apply the lower or zero rates, and an apportionment may be necessary for mixed sites.

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