

SALES INVOICE

From: Sub-Contractor (Supplier)
Suppliers Address:
Suppliers
VAT Registration Number:

To: Customer (Contractor)
Customer's Address:
Customers VAT Registration Number:

Invoice Date	
Invoice Number	

Description	Nett (£)	VAT Rate	VAT (£)	Gross (£)
To complete refebishment of commercial office premises	100,000	20%	Reverse charge applies	100,000
Conversion of office block to residential housing.	100,000	5%	Reverse charge applies	100,000
TOTAL	200,000			200,000

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.