

Letter to Customers to obtain VAT, UTR and End User

Dear X ,

You will be aware that the VAT system for construction activities changes dramatically from 1st March 2021.

From that date when we invoice our customers we must decide whether to charge VAT or whether to 'reverse charge' the VAT so that the customer accounts for the VAT on their own VAT return.

We need to get our customer database up and running and will therefore need you to send us

- 1) Your VAT number
- 2) Your CIS UTR

When we look at our current workbook it appears that we have the following projects ongoing or about to start

- 1)
- 2)
- 3)

For each will you please send us confirmation by letter or email that you are the end user. If we do not hear from you we will be forced by law to reverse charge which will probably be wrong and will cause unnecessary work in your accounts department. Please consider whether you are the end user on these projects and let us have any end user statements that are appropriate.

A suitable form of words is

On the project known as xxxxxxx we confirm that for the purposes of Section 55A VAT Act 1994 Reverse Charge for building and construction services , we are an end user and should be charged VAT. We will inform you promptly should we cease to be the end user and will not account for the reverse charge ourselves.

Yours sincerely,

YYYYYY