

September 2008

*Registration No:*

Customer Name  
Customer Address  
Customer Address  
Customer Address

**VAT Reverse Charge - Impact on level of Direct Debit Payment**

Dear Sir/Madam,

You will be aware that the operation of VAT in the construction industry changed from 1 September. Invoices to principal contractors from their subcontractors for construction services no longer include VAT and instead principal contractors charge themselves the VAT on supplies from sub contractors and include that VAT in their VAT return. Full details the VAT Reverse Charge are available on the Revenue website at: <http://www.revenue.ie/leaflets/construction-services-new-rules.pdf>.

As a customer who pays your VAT liability through the Direct Debit facility, it is important that you now review the level of your monthly direct debit payments to ensure they are adequate in view of the recent changes. If you wish to make an amendment please complete the attached form and return it to me as soon as possible in the prepaid envelope provided.

For any specific enquiries which you would like to make regarding your Direct Debit obligations on the introduction of the VAT Reverse Charge, please contact the Revenue Lo-call number at 1890 20 30 70.

Thanks for your cooperation.

Yours sincerely

Thomas Cleary  
Direct Debit Unit

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**Direct Debit Unit  
Collector Generals Office  
Sarsfield House  
Limerick**

Please complete this form **and return to the above address (in the envelope provided)**,

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**VAT Reverse Charge**

**[C2/C4]**

Registered Name [**please insert**]: \_\_\_\_\_

VAT Number [**please insert**]: \_\_\_\_\_

I have reviewed my/the company's VAT direct debit payments, taking into account the VAT Reverse Charge, which came into effect from 1<sup>st</sup> of September 2008.

I wish to amend my monthly VAT payments with effect from October 2008 to:  
[**please specify amount**]    € \_\_\_\_\_

**Reason**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signed (on behalf of Business/Company): \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_