



THE SURVEY ASSOCIATION
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Construction Industry Scheme

Construction work undertaken by construction businesses within the UK is usually covered by the Construction Industry Scheme (CIS) rules. This applies to CIS tax, as well as the new VAT Reverse Charge, which is effective from 1 March 2021. However, in many situations, businesses are unsure about the tax position surrounding the use of surveyors, architects and similar professionals when the overall project falls within the scope of the CIS rules. This confusion is likely to extend to the new VAT Reverse Charge too.

Consequently, we can confirm that our surveyor members, when acting in their professional capacity, are exempt from both the CIS and the VAT Reverse Charge rules. Therefore, our VAT registered members must charge VAT to their customers, at the prevailing rate, and are not subject to a CIS tax deduction when their customers are making payment to them for their professional services.

Further clarification of our Members work with regard to the VAT Reverse Charge can be found by following the link below:

<https://www.gov.uk/guidance/vat-domestic-reverse-charge-for-building-and-construction-services#when-you-must-not-use-the-reverse-charge>