#### **VAT Rate**

Zero rated supplies Standard rated supplies

**Exempt supplies** 

Reduced rated supplies

Outside Scope of VAT

Reverse charge *Services*Postponed Import VAT

Domestic Reverse Charge(for construction services)

Northern Ireland

## MyRegData/GoSimpleBooks

Zero

20% Exempt

5%

Outside the scope

**EC Services** 

Postponed Accounting for VAT

**Domestic Reverse Charge** 

EC Goods

### expense rates

Postponed Accounting for VAT

5%

Zero

Exempt

Outside scope of VAT

VAT Only

20%

EC Goods

**EC Services** 

Domestic Reverse Charge

### sales rates

# 5%

Zero

Exempt

Outside scope of VAT

VAT Only

20%

EC Goods

**EC Services** 

Domestic Reverse Charge