

Building & construction services

The UK VAT domestic reverse charge ('VAT DRC') became effective from 1 March 2021 on supplies of building and construction services supplied to customers within the scope of the VAT DRC.

This note is to confirm that **none of the Harbour Energy companies (i.e. legacy Chrysaor and Premier Oil) are within the scope of the VAT DRC.** More specifically, we confirm:

- Harbour Energy companies do not procure services which are reportable under the CIS;
- Harbour Energy companies are end-users of any building and construction services procured; and
- Harbour Energy companies are not required to account for domestic reverse charge VAT on any building and construction services procured.

The supplier is responsible for applying the correct VAT treatment on any building and construction services supplied. To assist you with that, it is recommended that you familiarise yourself with the *UK VAT note – services supplied to Harbour Energy UK companies* contained in the Harbour Energy vendor portal.

THIS NOTE IS FOR INFORMATION PURPOSES ONLY AND NOTHING HEREIN CONSTITUTES TAX, CUSTOMS OR LEGAL ADVICE. YOU SHOULD CONSULT WITH PROFESSIONAL ADVISERS TO ENSURE THAT YOU ARE AWARE OF AND APPROPRIATELY DISCHARGE ALL OF YOUR VAT OBLIGATIONS.