

## Deferral of VAT payments due to coronavirus (COVID-19)

*This e-mail has gone out to all UK VAT registered businesses.*

Dear customer,

The Chancellor announced a VAT payments deferral on 20 March to support businesses with cash flow during the COVID-19 pandemic.

This means that all businesses with a UK VAT registration have the option to defer VAT payments due between 20 March and 30 June.

You therefore have until 31 March 2021 to pay any VAT deferred as a result of this announcement.

You do not need to inform HMRC if you wish to defer payment. You can opt in to the deferral simply by not making VAT payments due in this period. If you pay by Direct Debit you should cancel this with your bank. You should do so in sufficient time so that HMRC does not attempt to automatically collect on receipt of their VAT return.

Should you wish, you can continue to make payments as normal during the deferral period. HMRC will also continue to pay repayment claims as normal. You must continue to submit VAT returns as normal.

For more information please go to [GOV.UK](https://www.gov.uk).

Yours sincerely



Jim Harra

First Permanent Secretary and Chief Executive – HMRC

