

VAT Deferral Payment Deadline

(First Published: 21 May 2021)

If you deferred VAT payments due between 20 March 2020 and 30 June 2020 you can:

- pay the deferred VAT in full now
- join the VAT deferral new payment scheme – the online service is open between 23 February 2021 and 21 June 2021
- contact HMRC on 0800 024 1222 by 30 June 2021 if you need extra help to pay

You may be charged a 5% penalty or interest if you do not pay in full or make an arrangement to pay by 30 June 2021.

Pay your deferred VAT in full

If you were unable to pay in full by 31 March 2021, you may still be able to avoid being charged penalties or interest by either:

- joining the new payment scheme by 21 June 2021
- [paying your deferred VAT in full by 30 June 2021](#)

Before joining, you must:

- have your VAT registration number
- create your own [Government Gateway](#) account (if you do not already have one)
- submit any outstanding VAT returns from the last 4 years – otherwise you will not be able to join the scheme

- [correct errors on your VAT returns](#) as soon as possible
- make sure you know how much you owe, including the amount you originally deferred and how much you may have already paid

To use the online service, you must:

- join the scheme yourself, your agent cannot do this for you
- still have deferred VAT to pay
- be up to date with your VAT returns
- join by 21 June 2021
- pay the first instalment when you join
- pay your instalments by Direct Debit (if you want to use the scheme but cannot pay by Direct Debit, there is an [alternative entry route](#) for you)

Join the [scheme now](#)

If you join the scheme, you can still have a Time to Pay arrangement for other HMRC debts and outstanding tax.

If you cannot use the online service

There may be circumstances where you cannot use the online service, for example if you:

- do not have a UK bank account
- cannot pay by Direct Debit
- have dual signatories on your account

If you want to join the new payment scheme, but cannot use the online service, contact the COVID-19 helpline 0800 024 1222. An adviser will help you join.

CONTACT US

If you have any queries or need any advice, please do not hesitate to contact us on:

Liverpool

Tel: 0151 703 1080

Email: mail@moorenw.co.uk

www.moore.co.uk/locations/moore-nw-llp-liverpool

Manchester

Tel: 0161 832 4281

Email: info@moorenw.co.uk

www.moore.co.uk/locations/moore-nw-llp-manchester



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