



## **COVID-19 GUIDANCE ON VAT PAYMENT DEFERRAL UPDATED (18.06.2020)**

Released 18 June 2020

HMRC have updated their guidance on temporary changes to VAT payments due between 20 March 2020 and 30 June 2020.

The VAT payment deferral period ends on 30 June 2020. This means businesses need to:

- set-up cancelled direct debits in enough time for HMRC to take payment;
- submit VAT returns as normal, and on time; and
- pay the VAT in full on payments due after 30 June.

Any deferred VAT payments should be paid in full on or before 31 March 2021. Additional payments can be made with subsequent returns.

View the updated guidance: -

[deferral-of-vat-payments-due-to-coronavirus-covid-19](#)

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