

Deferred VAT payments

Guidance issued 26 March 2020 by HMRC. VAT payments due between 20 March 2020 and 30 June 2020 can be deferred to 31 March 2021, however VAT returns will still have to be submitted on time. Businesses will have to cancel any VAT direct debits. The deferral does not apply to VAT MOSS payments. VAT payments due following the end of the deferral period will have to be paid as normal

Updated 3 April 2020. Clarification that deferral does not apply to import VAT

Updated 27 April 2020 to clarify that only the following payments can be deferred:

- quarterly and monthly VAT returns' payments for the periods ending in February, March and April
- payments on account due between 20 March 2020 and 30 June 2020; and
- annual accounting advance payments due between 20 March 2020 and 30 June 2020

<https://www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19>