



Deferring your VAT payment

Does your business need to defer its VAT payment?

NO

Continue to file and pay your VAT return in the usual manner.

YES

Does your business pay via Direct Debit?

NO

Continue to file your VAT return, but do not send the payment in the usual manner. There's no need to tell HMRC.

YES

Continue to file your return in the normal manner, but you **MUST** cancel the Direct Debit in good time. If not, HMRC may request and take payment. HMRC recommends Direct Debits are cancelled at least five working days before the filing date for the period you wish to defer.

The deferred payment will need to be made by 31 March 2021.