

Written 13 July 2020

DEFER YOUR SELF-ASSESSMENT PAYMENT ON ACCOUNT DUE TO CORONAVIRUS (COVID-19)

Choose how and when you can delay making your second payment on account for the 2019 to 2020 tax year.

You have the option to defer your second payment on account if you are:

- / registered in the UK for Self-Assessment and
- / finding it difficult to make your second payment on account by 31 July 2020 due to the impact of coronavirus

You can still make the payment by 31 July 2020 as normal if you are able to do so.

The June 2020 Self-Assessment statements showed 31 January 2021 as the due date for paying the July 2020 Payment on Account. This is because HMRC updated their IT systems to prevent customers incurring late payment interest on any July 2020 Payment on Account paid between 1st August 2020 and 31 January 2021. The deferment has not been applied for all customers by HMRC and it remains optional.

HMRC will not charge interest or penalties on any amount of the deferred payment on account, provided it's paid on or before 31 January 2021.

See: https://www.gov.uk/guidance/defer-your-self-assessment-payment-on-account-due-to-coronavirus-covid-19?utm_source=5d97ee4d-9a24-4553-9a8e-56287f4de9f3&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate