

Written 18 May 2020

## **SELF EMPLOYED DEFERMENT OF SECOND PAYMENT ON ACCOUNT**

### Option for self-employed to defer their second payment on account due 31 July 2020

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

### **If you want to pay in full**

You can pay your second payment on account bill in full any time between 31 July 2020 and 31 January 2021 using the online service.

### **If you want to pay in instalments**

You need to contact HMRC if you already have overdue tax which you are paying through a Time to Pay instalment arrangement and want to include your second payment on account in that arrangement.

If you do not have other overdue taxes, you can make your payment in instalments any time between now and 31 January 2021 by setting up a budget payment plan.

### **Payments made by Direct Debit**

If you choose to defer and normally make your payments on account by Direct Debit, you should cancel your Direct Debit through your bank as soon as possible so that HMRC will not automatically collect any payment due. You can cancel online if you are registered for online banking.

### **After the deferral ends**

The usual interest, penalties and collection procedures will apply to missed payments.

### **How to get help**

If you are still struggling to pay your tax bill by 31 January 2021, or you're experiencing other financial difficulties you can contact HMRC's Time to Pay service.

Telephone: 0300 200 3835

Full text: <https://www.gov.uk/guidance/defer-your-self-assessment-payment-on-account-due-to-coronavirus-covid-19>