Covid-19: Support for Businesses Paying Tax

**HMRC Time To Pay Scheme**

*Eligibility* – Businesses that pay tax to the UK government, who are currently in financial distress and have outstanding tax liabilities, may be eligible to receive support with their tax affairs through HMRC’s Time to Pay service.

*The scheme* – Arrangements are agreed on a case-by-case basis and are tailored to individual circumstances and liabilities. agreeing an instalment arrangement, suspending debt collection proceedings, and cancelling penalties and interest where you have administrative difficulties contacting or paying HMRC immediately.

*How to apply* – Call HMRC’s dedicated helpline on 08000 241222. Opening hours are Monday to Friday from 8am to 8pm, and Saturday from 8am to 4pm. The helpline will not be available on Bank Holidays.

**VAT zero rating on e-publications**

*Eligibility* – Electronically supplied newspapers, journals and periodicals, pamphlets, leaflets, books, booklets, and brochures are all eligible. This definition includes digital native news publications as well as electronic versions of physical newspapers.

*The Scheme* – The supply of e-publications for consideration is zero-rated from 1st May 2020. Consideration can take the form of any monetary payment, including membership models, micropayments and casual payments (payment per article / day) as well as formal subscription models.

*How to access* – this is an automatic measure with no applications required.

**Deferring self-assessment payments**

*Eligibility* – All people due to pay a self-assessment payment on account by 31 July 2020 and are experiencing difficulties paying by that date due to the impact of the coronavirus. Applicants do not need to be self-employed to be eligible for the deferment.

*The Scheme* – For Income Tax Self-Assessment, payments due on the 31 July 2020 will be deferred until the 31 January 2021. No penalties or interest for late payment will be charged in the deferral period.

*How to apply* – This is an automatic offer with no applications required.