

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 Government published [guidance on eligibility](#) on 31 July. The guidance states that *‘an e-publication that is subject to editorial control, focused on delivering news and providing analysis and commentary on news stories is likely to be a zero-rated newspaper. This would apply to online newspapers that are updated periodically and is not limited to static digital versions of printed 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.