



# Income Tax Deferral

## What is it?

The self-assessment payment on account that is ordinarily due to be paid to HMRC by 31 July 2020 may now be deferred until January 2021.

## Who is eligible?

If you are due to make a self-assessment payment on account on 31 July 2020 then you are eligible for the deferment. This intended to assist self-assessment taxpayers, including those who are self-employed, who are suffering hardship as a result of the coronavirus.

The deferment is optional and any persons still able to pay their second self-assessment payment on account on 31 July 2020 should still do so.

## How do I access support?

This is an automatic support and therefore no applications are required. No penalties or interest for late payments will be charged in the deferral period.

If you pay by direct debit you should cancel the direct debit with the bank and do so in sufficient time so that HMRC do not attempt to automatically take payment.

*As further information is published by the government we will update our summaries. Should you have any initial queries either contact your usual CK contact or look at the governments dedicated business support website [businesssupport.gov.uk](https://businesssupport.gov.uk).*