

Deferring Income Tax payments

For Income Tax Self-Assessment, payments due on the 31 July 2020 may be deferred until 31 January 2021.

Eligibility

You are eligible if you are due to pay your second self-assessment [payment on account](#) on 31 July. You do not need to be self-employed to be eligible for the deferment.

The deferment is optional. If you are still able to pay your second payment on account on 31 July, you should do so.

How to access the scheme

This is an automatic offer with no applications required. No penalties or interest for late payment will be charged if you defer payment until January 2021.