

# HMRC & Companies House

## HMRC and Companies House support

1. **3 month VAT Deferment:** UK VAT registered businesses with VAT due between 20 March 2020 and 30 June 2020 now have until 31 March 2021 to settle any unpaid liabilities

a. **Eligibility:** all UK VAT registered businesses

b. **How to access:** the relief is automatic, no action is required from you.

**Note:** VAT payments due following the end of the deferral period (after 30 June 2020) will have to be paid as normal.

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2. **'Time to Pay' Service Offer:** case by case support offered to help businesses manage outstanding tax liabilities

a. **Eligibility:** all businesses and self-employed people with outstanding UK tax liabilities

b. **How to access:** call HMRC's dedicated helpline on 0800 0159 559, the arrangements are agreed on a case by case basis

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3. **Self-assessment Income Tax Payment Deferment:** payments due on 31st July 2020 will now be deferred until 31st January 2021

a. **Eligibility:** all self employed individuals

b. **How to access:** the relief is automatic, no action is required from you

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4. **IR35:** reforms to off-payroll working rules have been delayed by 12 months as part of the Government's COVID-19 economic response package

a. **Eligibility:** all self employed individuals

b. **How to access:** this is automatic, this is not a cancellation of the reforms but a deferral

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5. **Companies house filings:** businesses will be given an additional 3 months to file accounts with Companies House to help companies avoid penalties as they deal with the impact of COVID-19

a. **Eligibility:** all businesses impacted by COVID-19

b. **How to access:** companies will have to apply for the 3-month extension to be granted, those citing issues around COVID-19 will be automatically and immediately granted an extension. Applications can be made through a fast-tracked [online system](#) which will take just 15 minutes to complete.

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6. **Self Assessment Tax Return:** individuals have been given until 23 April 2020 to file their tax return for the tax year 2018-2019

a. **Eligibility:** all self employed individuals

b. **How to access:** tax returns should be submitted through the [online portal](#), any late returns filed before the extended deadline 23 April 2020 will be assessed by the HMRC in the usual way

## Useful Links

[UK Government Website - COVID-19: Support for businesses](#)

## Useful Links - continued

[Postponement of the reforms to IR35](#)

[Companies house 3 month extension](#)

[File your 2018-2019 tax return](#)

[3 Month VAT deferment](#)

## More information

### 4. Postponement to reforms in IR35

Reforms to off-payroll working rules have been delayed by 12 months as part of the government's Covid-19 economic response package. The rules, which ensure two people sitting side by side doing the same work for the same employer are taxed in the same way, will now come into effect on 6 April 2021 instead of 6 April this year.

Off-payroll working rules, known as IR35, were introduced in 2000 to ensure that someone working like an employee, but through their own limited company, pays broadly the same tax as someone employed directly.

The reforms, announced in the 2018 Budget, are designed to tackle non-compliance with the off-payroll working rules. The reforms make medium and large organisations in the private and third sectors responsible for determining the tax status of contractors and ensuring that the right employment taxes are paid. The reforms have previously been implemented in the public sector.

The government continues to believe that it is right to address the fundamental unfairness of non-compliance with the existing off-payroll working rules, however the government also recognises that the reforms would be a significant change for both businesses and contractors. Delaying means changes will not need to be implemented until next year. The new introduction date will be legislated in the upcoming Finance Bill.