



**MEMO**

**DATE:** 19.3.2020

**DISTRIBUTION:**

Joule's Taphouses

**Re: HMRC AND VAT – COVID 19**

Please see our latest advice and update relating to HMRC and VAT. Please note that this is our best understanding of the situation to date and once we know more we will update you further.

VAT Payments

- File your next VAT return as soon as possible – so if your VAT qtr ended in February and you haven't already submitted your VAT return, get it in as soon as possible
- Once you have submitted your next VAT return, wait 24 hours and then contact HMRC on the dedicated helpline – 0800 0159 559
- HMRC should then provide flexible payment terms based on a case by case basis
- We are expecting HMRC to relax payment terms over the coming weeks, as soon as these changes are announced, we will update our advice

PAYE Payments

- If you're up to date with your PAYE payments, HMRC, will allow you to defer your next PAYE payment by up to 2 months
- You will need to speak to HMRC on their dedicated helpline on 0800 0159 559

The Joule's Management Team