**Response to consultation document “Voluntary pay as you go”**

Responses should be sent by 7 November 2016

by e-mail to: makingtaxdigital.consultations@hmrc.gsi.gov.uk

or by post to:

HM Revenue and Customs

Making Tax Digital for Business Policy Team

Room 3C/12

100 Parliament Street

London SW1A 2BQ

**From:**

**Date:**

**Question 3:** Should there be a ‘period of grace’, and if so, what period would be appropriate to allow for separate payment of an amount becoming due?

**Question 4:** Do you have any general comments to make on the allocation of voluntary payments?

**Question 5:** Do you foresee any problems with HMRC’s intended approach to the allocation of voluntary payments?

**Question 7:** Do you agree with a restriction on repayment shortly before a liability becomes due, and if so, what period or terms of restriction do you think should be put in place?

**Question 9:** Do you have any views or suggestions on customers’ ability to elect for overpayments to be held as voluntary credits?

**Question 14:** Please tell us if you think there are any other costs or benefits not covered in the summary of impacts, including any detail you may have.

**Extra question:** Do you think that your clients will welcome the opportunity to pay their tax as the profits are earned?

**About us**

**Size of your firm** (partners and staff)

**Number of business** **clients** Self employed / Landlords / Limited companies

**Any particular trade specialisms**

**Any other information you would like to supply**