Tax and Customs Administration

Postbus 100

6400 AC HEERLEN

**Utrecht, \_\_\_\_\_\_\_\_\_\_ 2020 Ref. \_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Subject: Request for exceptional deferment of payments in connection with coronavirus**

**(Additional/provisional) assessment for income tax and national insurance contributions/the income-dependent health insurance contribution/corporation tax/VAT/payroll taxes for \_\_\_(Period) \_\_\_**

**Assessment number** \_\_\_\_\_\_\_\_\_\_\_\_

**\_\_\_(Client) \_\_\_**

Dear Sir/Madam,

On behalf of my client I would like to make the following request.

Due to the outbreak of the coronavirus, my client is currently unable to pay the (Additional/provisional) assessment for income tax and national insurance contributions/the income-dependent health insurance contribution/corporation tax/VAT/payroll taxes for \_\_\_(Period) \_\_\_ (assessment number \_\_\_\_\_\_\_\_\_\_\_\_).

I am therefore kindly requesting that you grant an exceptional deferment of payments in relation to the full amount of the assessment (€ \_\_\_\_\_\_\_), for a period of three months. For the sake of completeness, I am also requesting that any fine resulting from non-payment or late payment be waived or retrospectively cancelled.

I look forward to receiving your response.  
  
Yours faithfully,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

cc \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_