



The Insolvency
Service

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DEAR INSOLVENCY PRACTITIONER Issue 139 – December 2021

Dear Reader

Please find enclosed the latest articles from the Insolvency Service and HMRC.

Notice from Redundancy Payments Service – New Year 2022

Redundancy Payments Service would like to pay as many customers as possible before the banks close for New Year.

Therefore we are asking everyone to upload their RP14 and/or RP14(a) documents by **Thursday 23 December**.

If you have any difficulties uploading your documents please contact RPS.Stakeholder@insolvency.gov.uk.

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36) Introduction of a dedicated Account Manager for insolvency related Customs queries

HMRC's bulletin in November regarding the introduction of a dedicated Account Manager for insolvency related Customs queries has prompted further questions, so HMRC has updated this guidance to include some background on Customs, its responsibilities, and a list of the taxes/duties it covers.

Background

Customs works in partnership with UK Border Force and other government agencies to manage customs administration, collecting customs duties, and regulating import and export trade. It also supports traders and promotes export-led growth.

It facilitates trade for compliant customers and goods, while using a range of tools to tackle non-compliance and maximise revenue collection.

The following list gives a flavour of some of Customs' responsibilities:

- Customs Warehousing
- Simplified Customs Declaration Process
- Duty Deferment Accounts
- Customs Comprehensive Guarantees
- Authorised/End Use
- Inward and outward processing of goods
- Temporary Admissions
- New Community Transit System (NCTS)
- Customs Supervised Exports
- Temporary storage of goods
- Pre-clearance of goods

What taxes/duties does Customs cover?

- Customs duty
- Excise duties
- Anti-Dumping duty
- Countervailing duty
- Corporation Tax, Capital Gains Tax, Inheritance Tax, Insurance Premium Tax, Stamp, Land and Petroleum Revenue Taxes
- Value Added Tax (VAT)
- Environmental taxes
- Climate change and aggregates levy and landfill tax

- National Insurance and Pay as You Earn (PAYE)
- Tax Credits

As part of HMRC's work to improve the customer journey for Insolvency Practitioners, from 15 November, HMRC has introduced a dedicated Account Manager specifically for insolvency related Customs queries.

The Account Manager will:

- Resolve current issues and manage them through to completion.
- Give customers advice for complex processes and authorisations.
- Provide an escalation route for unexpected issues, through a dedicated mailbox.
- Call Insolvency Practitioners to communicate updates and discuss any issues.
- Escalate issues and work to fill any gaps in guidance.
- Provide advice in advance of any future changes.
- Be the route for escalating Customs related complaints.
- Intervene when Insolvency Practitioners are experiencing difficulties with their normal contact routes into Customs operational teams.

What HMRC needs you to do

Queries should be emailed to Phil Taylor at customsclientsupport@hmrc.gov.uk. The email should include INSOLVENCY in the header.

The mailbox launched on Monday 15 November 2021.

If you have any questions, please direct them to R3 or your authorising body who will take them forward with HMRC.

37) HMRC: Introduction of mailbox for case queries

As part of HMRC's work to improve the customer journey for Insolvency Practitioners, HMRC has introduced a dedicated mailbox for insolvency related cases. Please note this is only to be used when Insolvency Practitioners have been unable to obtain a response when using the normal channels despite repeated attempts.

Escalation route for case queries

Since Q2 of 2020, HMRC has seen a significant increase in case queries concerning VAT returns and tax clearances. We know that some issues have been due to a combination of a failure of IT systems and the redeployment of HMRC colleagues to pandemic support work. The impact on HMRC has been significant.

To help you, HMRC is working to improve communications between HMRC and the profession, whilst also considering internal and external needs. HMRC is improving its processes to ensure reported issues/concerns are dealt with correctly when the usual channels are proving challenging.

One of the steps is to provide a point of contact within the HMRC Customer Services Insolvency team as an escalation route for case queries. This will help HMRC to continue to provide a quality service to Insolvency Practitioners and their colleagues and HMRC kindly asks you to choose one of the options set out below:

What HMRC needs you to do

The mailbox is now live. Any case queries should be emailed to insolcustservices@hmrc.gov.uk following the instructions below and the contact form at the end of this article.

Option 1 – new referrals

- Complete the attached contact form for each individual case.
- Please use the subject heading – '*Insolvency Case – Name of Insolvency Case*' (e.g. Insolvency Case – Joe Bloggs – IVA).
- Email insolcustservices@hmrc.gov.uk with your completed contact form.

Option 2 – Progress chase

If you have not had a response to your original referral within 15 working days, please:

- Resend the contact form for each individual case.
- Include any further information you may have to date.
- Use the subject heading '*Insolvency Case – Name of Insolvency Case – Progress Chase*' (e.g. *Insolvency Case – Joe Bloggs – IVA – Progress Chase*).
- Email insolcustservices@hmrc.gov.uk with your completed contact form.

If you have any questions, please direct them to R3 or your authorising body who will take them forward with HMRC.



HM Revenue
& Customs

HMRC Insolvency Customer Services contact form

Name of Firm	
Your Named Contact	
Your email address	
Name of Insolvency Case	
Type of Insolvency	
Any HMRC Reference Numbers	
What Head(s) of Duty does this relate to	
Please provide details of your query	

51) Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021

The Ratings (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021 received Royal Assent on 15 December 2021. You can read the press notice [here](#). The Act extends the provisions of the Company Directors Disqualification Act 1986 to allow the Insolvency Service to investigate the conduct of directors of dissolved companies and, where appropriate, bring disqualification proceedings and seek compensation orders on behalf of the Secretary of State.

We have now published information about dissolved companies on [GOV.UK](#). This includes information about when the Insolvency Service might investigate.

In addition, we have updated our main complaint portal [Complain about a limited company - GOV.UK](#) so that the public can now complain to us about dissolved companies.

Where Insolvency Practitioners receive complaints about companies that have been dissolved, without first entering into formal insolvency proceedings, they may wish to refer the complainant to this guidance and the usual reporting tool.

If any serious matters of concern relating to dissolved companies come to an Insolvency Practitioner's attention during their administration of a case, we ask that the Insolvency Practitioner uses the usual reporting tool to report this. If the conduct is connected to an insolvent company, please make this clear and provide both the company name and NCL reference number.

Any enquiries relating to this article can be sent to intelligence.insolvent@insolvency.gov.uk.

49) COVID-19 support guidance for the IVA Protocol

The Covid-19 support guidance for IVA Protocol supervisors, agreed and published by the IVA Standing Committee, has been in place since April 2020.

The aim of the guidance was to support individuals to continue with their IVAs throughout the periods of national lockdown when a reduction in income might impact on individuals' ability to make their monthly contributions.

The statement of support from creditors has meant that supervisors could action payment breaks, reductions in payments and other agreed amendments to IVA arrangements without having to call a variation meeting. These measures have been successful in preventing a rise in IVA failures resulting from the pandemic.

The IVA Standing Committee has concluded that it is now an appropriate time to remove the guidance and it will cease to have effect on 31st December 2021.

Any supervisors who have debtors who are currently using the guidance, i.e. are part way through an agreed payment break running until after 31st December 2021, may continue with that agreement. Use of the guidance for debtors making a new request under its provisions, however, will not be permitted from 1st January 2022, and should instead be considered as a business as usual request. The relevant permissions should be sought from creditors if it falls outside of the terms of the original Proposal.

Any enquiries regarding this article should be directed towards email:
IPRegulation.section@insolvency.gov.uk