



The Insolvency
Service

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DEAR INSOLVENCY PRACTITIONER Issue 145 – April 2022

Dear Reader

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

In this issue:	
Information/Notes page(s):	
Chapter 8	Crown Departments
Article 40	Deemed consent procedures
Chapter 11	Employment Issues
Article 79	Updates to RP14A template and guidance
Chapter 12	Gazette and Advertisement
Article 11	The Gazette invites Insolvency Practitioners to complete its annual customer survey

40) Deemed consent procedures

In April 2017, changes relating to the use of deemed consent procedures were introduced within the Insolvency (England and Wales) Rules 2016 (IR 2016). These amendments altered the way creditors are notified of Creditors' Voluntary Liquidations (CVL) under Rule 6.1 IR 2016.

Following this change in legislation, HMRC introduced a central mailbox for all Insolvency Practitioners in England and Wales to notify HMRC of a CVL. They were directed to send all notifications to hrmccvlnotifications@hmrc.gov.uk from January 2018 onward.

Further potential improvements to the central mailbox have been identified to ensure HMRC can engage with the CVL process as much as possible.

What Insolvency Practitioners should do

From 1 June 2022 if a company or Insolvency Practitioner knows HMRC is already dealing with the company on a compliance matter, please send any initial notification of a CVL directly to the HMRC officer handling that correspondence – not to the central mailbox.

A compliance matter could be an ongoing compliance check or other correspondence regarding determination of the amount of any of the company's tax liabilities. In all other scenarios involving initial notifications of a CVL, the current mailbox at hrmccvlnotifications@hmrc.gov.uk should still be used.

HMRC will continue to evaluate its approach regarding this process but is exploring longer term digital solutions aimed at improving how it engages with the Insolvency Profession.

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

79) Updates to RP14A template and guidance

As detailed in the notification sent on 14 April 2022, The Redundancy Payments Service have introduced an expanded RP14A to be used with effect from 19 April 2022.

The new RP14A Excel template and updated guidance are available here [Redundancy payment forms and guidance for insolvency practitioners - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/111111/Redundancy_payment_forms_and_guidance_for_insolvency_practitioners_-_GOV.UK).

The changes are a reflection on feedback received from the insolvency profession and the increased ability to record employee information on RPS's claim processing system. The new fields are:

- Column 5a – Is the claimant a company director? (yes/no)
- Column 12 – Is the claimant entitled to redundancy pay? (yes/no)
- Column 13 – Is the claimant entitled to notice pay? (yes/no)
- Column 14 – Does the claimant owe the employer any money? (£0.00's)
- Column 16 – Average hours worked per week (to one decimal place)

Please ensure that any employees and agents who use this template are informed of the new version and implementation dates as soon as possible.

Any historical versions of the RP14A template saved for use by Insolvency Practitioners should be deleted as it will no longer be supported after Tuesday 19 April 2022.

Developers of commercial IP software products are aware of these changes and will be updating their software accordingly.

For any queries, please contact RPS.stakeholder@insolvency.gov.uk

11)The Gazette invites Insolvency Practitioners to complete its annual customer survey

The Gazette, the UK's Official Public Record, and the home of all mandatory insolvency notices, is inviting you to participate in a short customer survey.

The survey should take no more than a few minutes to complete and aims to gather feedback on the process of notice placement, including ease of placing your notice, the cost, and quality of customer service support.

Your feedback is important to help shape the service The Gazette provides.

The survey can be found here: [The Gazette Satisfaction Survey - 2022](#)

The survey will remain open until the end of May.

Any enquiries regarding this article or any general enquiries should be directed towards customer.services@thegazette.co.uk or telephone: 0333 200 2434