



The Insolvency
Service

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www.gov.uk/government/organisations/insolvency-service

DEAR INSOLVENCY PRACTITIONER Issue 146 – May 2022

Dear Reader

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

In this issue:	
Information/Notes page(s):	
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Article 41	HMRC: Insolvency Customer Services mailbox
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Article 75	Application for provisional liquidation

41) HMRC: Insolvency Customer Services mailbox

Since HMRC's last communication in January 2022 (Dear IP issue 141), it has seen a significant increase in case queries. HMRC knows that some issues are now resolved, and it is continuing to make progress.

Insolvency Practitioners are reminded to only use the Insolvency Customer Services (InsolCustServices) mailbox when they have been unable to obtain a response despite repeated attempts.

There have been occasions when HMRC colleagues have been working through queries, particularly in MVL cases where there are outstanding returns and the Insolvency Practitioner has requested tax clearance. Prior to contacting InsolCustServices, please ensure any relevant returns have been submitted.

Insolvency Practitioners may not always receive a direct response from InsolCustServices as HMRC escalates cases to the relevant business area. Insolvency Practitioners are more likely to receive a response from them.

HMRC's team is working hard to ensure responses are provided as soon as possible but, due to the high volume of case enquiries received, there are delays to response times. HMRC is working hard to put this right. Please try to avoid emailing HMRC again unless it is a new query as this may cause further delays.

Until the attached contact form is fully completed, HMRC will be unable to progress your query. To enable HMRC to digitally transfer the information on the form, please avoid handwriting or scanning the form.

HMRC is unable to deal with:

- **Complaints** – HMRC's published complaints procedure on Gov.uk must be followed.
- **Emails detailing a response to letters received by HMRC** – letters must be sent via the normal channels.
- **Emails requesting reissuing of letters** – e.g. clearance letters.
- **Emails copying in multiple additional mailboxes** – duplication of work.
- **Emails chasing any refunds/repayments** – please note, HMRC will process cases it has on hand currently, but **from 5 May 2022 it will no longer be able to deal with these.**

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



HM Revenue
& Customs

Please do not submit a scanned or handwritten copy of this form

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 (E.g., CT, VAT, PAYE, SA)	
What Head(s) of Duty does this relate to (E.g., CT, VAT, PAYE, SA)	
Please provide details of your query	
Dates of contact with HMRC	

75) Application for provisional liquidation

Rule 7.33(3) of the Insolvency (England and Wales) Rules 2016 requires that, where an application is being made for the appointment of an Insolvency Practitioner as provisional liquidator, notice must be given to the Official Receiver including copies of the application and witness statements in support.

The Official Receiver which deals with such applications is the Public Interest Unit, who can be contacted on PIU.OR@insolvency.gov.uk.

For any queries, please contact PIU.OR@insolvency.gov.uk