



The Insolvency  
Service

Insolvency Practitioner Regulation Section  
16<sup>th</sup> Floor  
1 Westfield Avenue  
Stratford  
London  
E20 1HZ

Email: [Dear.IP@insolvency.gov.uk](mailto:Dear.IP@insolvency.gov.uk)  
[www.gov.uk/government/organisations/insolvency-service](http://www.gov.uk/government/organisations/insolvency-service)

## DEAR INSOLVENCY PRACTITIONER Issue 153 – November 2022

Dear Reader

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

|                            |   |
|----------------------------|---|
| In this issue:             |   |
| Information/Notes page(s): |   |
| <b>Chapter 8</b>           | <b>Crown Departments</b>  |
| Article 47                 | Tax Clearance Requests in Members Voluntary Liquidations (MVLs) |

## **47) Tax Clearance Requests in Members Voluntary Liquidations (MVLs)**

As advised in Dear IP issue 150, HMRC has recently changed their process for giving Insolvency Practitioners tax clearance in MVL cases so that all requests for Corporation Tax (CT), Pay as You Earn (PAYE) and Value Added Tax (VAT) clearance could be emailed to HMRC's EIS MVL Team, at:

[mvl.teameisw@hmrc.gov.uk](mailto:mvl.teameisw@hmrc.gov.uk)

HMRC has had a significant increase in clearance requests where multiple duplicate requests are being made, causing unnecessary delays.

To help HMRC progress your requests quickly, please make sure that only one request is emailed to the EIS MVL Team, and avoid sending multiple chasers.

HMRC also asks that you avoid labelling all emails as 'clearance' and instead write in the subject line the reason for your email e.g.

- Clearance (Name of Insolvency Case)
- Stat Interest (Name of Insolvency Case)
- Repayment Details (Name of Insolvency Case)
- Rule 14.44. (Name of Insolvency Case)

HMRC is working hard to ensure responses are provided as soon as possible. By sending only one request and using email subject lines correctly, you can avoid further delays.