TECHNICAL ALERT

HMRC UPDATE – CONTACT DETAILS

CORRESPONDENCE

On 1 September 2020 HMRC published a guidance note on the introduction of its Digital Mail Service (DMS) to help Insolvency Practitioners (IPs) by streamlining the way they deal with forms and letters sent to them. The note can be found here.

To recap, DMS was introduced across all of Debt Management's, Enforcement & Insolvency (EIS) Teams. Correspondence received is digitally scanned and can be worked by teams across HMRC. This means that, if needed, staff can access and view the digital version remotely, helping HMRC deliver a more efficient customer service to the profession.

Despite the introduction of DMS, R3 has been made aware that only 8% of all correspondence relating to debt management, enforcement & insolvency is being sent to the correct address. This results in delays in HMRC digitally scanning correspondence, which as a consequence causes delays HMRC in responding. It should be noted that DMS has no relationship with the issues being experienced in respect of VAT and tax clearances.

We kindly ask members to update their internal records / templates to reflect the updated addresses for HMRC, which are contained in VAT Notice 700/56. Please ensure that any colleagues who deal with tax matters are aware of the DMS service.

For ease of reference, the addresses are as follows –

PROCESS	ADDRESS	OTHER DETAILS
Bankruptcies	Debt Management – EIS NCL HM Revenue and Customs BX9 1SR	Email: insolvencyhelpdesk@hmrc.gov.uk Telephone: 0300 322 9242 Opening times: Monday to Thursday: 8:00am to 5pm Friday: 8:00am to 4:30pm
Creditor Voluntary Liquidations and Compulsory Liquidations	Debt Management – EIS NCL HM Revenue and Customs BX9 1SR	Email: insolvencyhelpdesk@hmrc.gov.uk Telephone: 0300 322 9241 Opening times: Monday to Thursday: 8:00am to 5pm Friday: 8:00am to 4:30pm
Members Voluntary Liquidations	Debt Management – EIS NCL HM Revenue and Customs BX9 1SR	Email: eisw.mvl.team@hmrc.gov.uk Telephone: 0300 322 7815 Opening times: Monday to Thursday: 8:00am to 5pm Friday: 8:00am to 4:30pm
Administrations	Debt Management - EIS C HM Revenue and Customs BX9 1SH	Email: eisc.administration@hmrc.gov.uk Telephone helpline: 0300 322 9250 Opening times: Monday to Thursday: 8:00am to 5pm Friday: 8:00am to 4:30pm

Trust deeds (Scotland)	Debt Management – EIS E HM Revenue and Customs BX9 1SD	Email: Trust.Deeds@hmrc.gov.uk Telephone helpline for trust deeds: 0300 200 3873 Opening times: Monday to Thursday: 8:00am to 5pm Friday: 8:00am to 4:30pm
Scottish sequestrations and Irish bankruptcies (individuals and partnerships)	Debt Management – EIS E HM Revenue and Customs BX9 1SD	Email: Trust.Deeds@hmrc.gov.uk Telephone helpline: 0300 200 3873 Opening times: Monday to Thursday: 8:00am to 5pm Friday: 8:00am to 4:30pm

DIVIDENDS

On 22 April 2020 HMRC introduced electronic banking for IPs making dividend payments and asked for no cheques to be sent to them as they were unable to be processed. If an IP was unable to move to electronic banking, they were asked to hold on to the cheques and HMRC would then notify when they would be able to accept.

HMRC wish to thank those IPs and their respective firms that have adopted the above request. However, since the introduction of electronic banking HMRC has returned cheques totalling c.£6.7m to IPs.

We kindly ask members to update their internal records to ensure dividend payments to HMRC are made using BACS/CHAPS. If any IP has difficulty with this request, HMRC are willing to assist in some way and would welcome a discussion.

If you are unable to make dividend payments electronically, please contact Ben Luxford at R3, who will arrange a discussion with HMRC.

For ease of reference, payments should be made as follows -

"8. Dividends
8.1 Declaring a dividend
Payments relating to a claim should be made through BACS or CHAPS using the following details:

Sort code: 20 20 48
Account number: 30944793
Account Name: HMRC NIC Receipts

Reference number: The EIS reference number will be quoted on all new HMRC claims and letters and will be used as a reference for the lifetime of the claim.

Payments cannot be accepted without a reference.

Payment reference number - The unique case reference number can be found on our claims. You'll need to use this 13-character payment reference when you pay. This is the customer's 10-digit Unique case reference number followed by a three-letter suffix to show the type of insolvency the dividend refers to. The following table details the dividend types and their unique 3-digit suffixes.

Dividend Type Suffix	***3 digit suffix***
Individual Voluntary Arrangement:	*IVA*
Sequestrations:	*SEQ*

Dividend Type Suffix	*3 digit suffix*
Trust Deeds:	*TRD*
Irish Bankruptcy:	*IBY*
Members Voluntary: Liquidations	*MVL*
Company Liquidation: Cases	*LIQ*
Individual Bankruptcy or Partnerships:	*BKY*
Company Voluntary Arrangement:	*CVA*
Partnership Voluntary Arrangement:	*PVA*
Administration:	*ADM*
Petition Costs:	*PET*

Our unique case reference numbers start with 623 or 075 or 880 followed by seven digits.
You can contact us if you are unsure how to use the reference format, or our claim does not have a reference number."

VAT AND TAX CLEARANCE ISSUES

As previously advised, R3 is aware of the issues members are currently experiencing with regards to delays with the processing of VAT returns VAT (426/427), pre appointment returns and clearances. We have been passing on your concerns to HMRC. We expect some form of communication from HMRC to be issued next week to address these issues and possible solutions to the problems being experienced, however, this is not for certain. We will keep members updated.