



HM Revenue
& Customs

Insolvency Guidance

10 January 2024

VAT deregistration mailbox changes

What is changing?

A dedicated mailbox service for Insolvency Practitioners to request VAT deregistration confirmation has been in place since January 2023. The mailbox is for use when IPs have been unable to obtain a response through the normal channels.

On 15 January 2024, the mailbox service will cease. From this date onwards, you will receive a VRT23 letter within 40 days of submission of the VAT 7 form. There will be no requirement to use the mailbox as you will be issued automatic confirmation of VAT deregistration.

From 15 January 2024 onwards, if you do not receive confirmation of VAT deregistration within 40 days of sending your VAT 7 form, please call the VAT helpline on 0300 200 3700.

Further questions

More information about VAT deregistration can be found in section 6 of [Insolvency \(VAT Notice 700/56\)](#). If you have any questions about this Insolvency Bulletin, please direct them to R3 or your representative group who will take them forward with HMRC.