



Members Voluntary Liquidation Updates

Cessation of tax clearance

On 6 December 2023, HMRC discontinued the provision of tax clearance in Members' Voluntary Liquidations (MVL). Following this process change, clearance requests from Insolvency Practitioners (IPs), or any other representative of the company, are no longer actioned. It is important to note the cessation of clearance provision extends to all procedures outlined in the Insolvency Act 1986, encompassing both solvent and insolvent liquidations, as well as administrations.

What we need you to do

Before entering MVL, suitable enquiries should be made to establish the company's current tax position by engaging with the company's directors and either the current or previous agent. Where there are outstanding pre-appointment returns, HMRC will continue to advise IPs, and expect those outstanding matters to be rectified as soon as practicably possible. Outstanding returns **must** be submitted through the normal channels and **not** emailed to the MVL Team. HMRC cannot submit an accurate proof of debt until all returns have been submitted. If you do not have a proof of debt on file, issuing a Notice of Intended Dividend (NOID), as per the contact details in the VAT Notice 700/56, will give HMRC a final opportunity to submit a claim.

To reduce the risk of a subsequent compliance check, it is advisable to allow reasonable time for HMRC to process any returns before closing your case. A liquidator should satisfy themselves that all outstanding tax returns have been submitted and that all debts have been paid in full, together with interest, before finalising the MVL. HMRC will take appropriate action and report any conduct issues to insolvency regulators if it believes a company has been dissolved without satisfactorily resolving its tax affairs.

MVL Mailbox

Email: mvl.teameisw@hmrc.gov.uk

What we need you to do

Please remember to use specific email subject headings so that we can deal with your correspondence as effectively as possible.

We would ask that when contacting the MVL Mailbox, you do not include the name of the insolvency case in the email subject heading or use any other characters (for example dates, numerical, hyphens). Please use only one of the following options as your email subject header:

- Repayment
- Claim (this includes new, amended claim requests, queries)
- Complaint
- Notice of intended dividend or NOID
- Stat Interest
- Future debt payment calculation
- Misc (please only use when the query doesn't fit any other option)

To help us deal with your queries as quickly as possible, please include within the body of your email, all known tax references or indicate non-registration for a specific head of duty.

The MVL mailbox relates solely to Members' Voluntary Liquidation matters. Any other items or subject matters will not be dealt with or forwarded on. You must continue to send **all** other Corporation Tax queries to:

**HM Revenue and Customs
Corporation Tax Services
BX9 1AX**

CT helpline: 0300 200 3410

Additionally, it's important to highlight that the MVL team do not process or repay VAT427 reclaims. If you require assistance, please contact the VAT427 team as outlined in Public Notice 700/56 section 7.7 or call the number provided on correspondence from the VAT427 team.

Further questions

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.