



## Insolvency Customer Services Mailbox

### What is happening?

The Insolvency Customer Service Mailbox [insolcustservices@hmrc.gov.uk](mailto:insolcustservices@hmrc.gov.uk) was launched in 2021 to support Insolvency Practitioners (IPs) who were unable to obtain a response from HMRC through normal channels, despite repeated attempts.

We have recently completed a full review of the rules of the mailbox to make sure it is aligned to the HMRC Charter values focusing on making things easy, getting things right and being responsive. We have also taken your feedback on board, and we are now issuing an updated Bulletin for the new rules of the Customer Service Mailbox.

### What happens when you contact the Insolvency Mailbox?

We work in conjunction with our HMRC colleagues on your behalf to support case progression.

We share an understanding of the impact on IPs with HMRC teams.

We initiate communication between HMRC Teams and the IP when there appears to be a deadlock.

We gather evidence and provide feedback to HMRC channels to drive improvements.

We have a service level agreement (SLA) of 15 working days to enable a quality investigation and examination of root causes to be completed, and a progress update shared with the IP.

## Mailbox Rules:

All requests sent to the Insolvency Customer Services mailbox must contain or adhere to the following, to avoid the risk of rejection:

- A fully completed contact form “version 3” per case. Please destroy previous versions of the contact form. This allows us to record and manage the progress of escalations in line with HMRC policies.
- Contact form to document repeated attempts via normal channels (minimum of three), enabling us to address route causes with those work areas.
- The contact form will be digitally shared via internal HMRC systems, so please avoid handwritten or scanned forms.
- The email must be sent solely to the InsolCustServices mailbox - we remove escalations that are addressed to multiple mailboxes to avoid duplication of work.
- Please do not follow up your escalation before the 15 working day Service Level Agreement runs out. This will allow a quality investigation and examination of root causes to be completed, and a progress update to be shared with the IP.
- When we are unable to deal with your enquiry, please see the alternative routes section below.

## New Refund Trial

In response to the recent anonymous survey that was open to all IPs, the Insolvency Customer Service mailbox will now support IPs with repayment/refund requests after repeated attempts via normal channels have been exhausted.

### Criteria for the Refund Trial

- IPs should comply with the Mailbox Rules listed above.
- IPs may send refund requests for cases where they have waited over six months from the last request via normal channels.
- IPs may only use the Insolvency Mailbox to progress/chase refunds that have not been paid and are not in dispute.
- The trial may be subject to an extension or withdrawal based on key findings and availability of resource.

## Alternative routes when we are unable to deal with your enquiry:

- **Catch all requests** - Any requests for general information needed by IPs that cross various Tax regimes must be directed to the contacts listed in the [Insolvency Public Notice Page 700/56](#).
- **Deregistration date mailbox escalations** - As part of a process change, automated deregistration letters are now sent direct to IPs. Any further escalations on general VAT enquiries should be sent to [vatderegrestatements@hmrc.gov.uk](mailto:vatderegrestatements@hmrc.gov.uk).
- **MVL Mailbox** - Please continue to use the MVL mailbox [mvl.teameisw@hmrc.gov.uk](mailto:mvl.teameisw@hmrc.gov.uk) for MVL queries. The MVL mailbox relates solely to Members' Voluntary Liquidation matters: any other items/subject matter will not be dealt with or forwarded on. You must continue to send **all** other MVL Corporation Tax queries to HM Revenue and Customs, Corporation Tax Services, BX9 1AX or alternatively you can call the CT helpline: 0300 200 3410.
- **Preferential claims** - HMRC proofs of debt are prepared and sent centrally by Debt Management Enforcement and Insolvency Service. Information on HMRC Insolvency processes and contacts may be found at [Insolvency Public Notice Voting and Pref Claims PN 700/56](#).
- **Formal complaints** - the Insolvency Mailbox is an escalation route to support IPs and aims to resolve matters quickly. However, should you need to make a formal complaint information may be found at [complain about HMRC](#).
- **Legal queries** - Please contact the name on any legal correspondence or HMRC letter.
- **Tax avoidance scheme queries** - in the first instance please contact the name on the HMRC letter. Information on tax avoidance schemes may be found at [HMRC Tax Avoidance Schemes](#) or by emailing [CAGetHelpOutOfTaxAvoidance@hmrc.gov.uk](mailto:CAGetHelpOutOfTaxAvoidance@hmrc.gov.uk).
- **Customs queries** - We have a dedicated account manager for Insolvency who will field questions relating to Customs. Queries should be emailed to Phil Taylor at [customsclientsupport@hmrc.gov.uk](mailto:customsclientsupport@hmrc.gov.uk).

## Additional support

Information on HMRC normal channels, processes and contacts may be found at the [Insolvency Public Notice Page](#). The Insolvency team work closely with R3, ICAEW, ICAS and IPA to drive continuous improvement for IPs and HMRC.

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.