

Insolvency Guidance

Originally issued 18 December 2023 – Updated 30 September 2024

Update – The Introduction of Digital Journey for Plastic Packaging Tax in the event of Insolvency

What is changing?

HMRC is helping Insolvency Practitioners by streamlining the way we deal with Insolvency in relation to Plastic Packaging Tax. We have now introduced a Digital G-Form which **must** be used to:

- Notify HMRC of an Insolvency Event
- Submit Plastic Packaging Tax Returns
- De-register from Plastic Packaging Tax

What we need you to do

We have updated <u>Insolvency (VAT Notice 700/56) - 25</u> with information relating to the new process with full details available on <u>Gov.uk</u>. Please use this process going forward and ensure the correct details are used to enable us to deal with your correspondence as quickly as possible.

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.