



## Enforcement & Insolvency Services (EIS) Edinburgh

HMRC's Enforcement & Insolvency Services (EIS), Edinburgh, are refreshing the list from which they nominate Insolvency Practitioners (IPs) as interim liquidators in Scottish liquidations. The IP may also be asked to accept nominations as provisional liquidator, interim trustee, and other appointments e.g. administrator. IPs may also be asked to carry out preliminary investigative work from time to time.

This refers only to proceedings started by HMRC's EIS Edinburgh, not other areas of HMRC, such as Fraud Investigation Service.

It is expected that IPs will recover fees, outlays and disbursements where there are sufficient assets. Where sufficient funds can't be gathered to cover reasonable IP fees, outlays and disbursements, HMRC will pay the outstanding amount up to a maximum of £5000 + VAT per appointment.

When additional funding over £5000 is required, the request will continue to be considered on a case by case basis. Such requests should be emailed to [IPFundingcontact@hmrc.gov.uk](mailto:IPFundingcontact@hmrc.gov.uk).

Fees for other cases, e.g. administration and provisional liquidator, will be negotiated on a case by case basis.

The IP should be able to demonstrate that if the interlocutor is received before noon, they or a suitable member of their direct staff can secure assets the same day. If received after noon, they should secure assets before noon of the following day. For businesses in outlying areas, such as the Highlands and Islands, an additional 24 hours will be accepted.

If you wish to be considered for nomination, please email your request on headed notepaper to [ipso@hmrc.gov.uk](mailto:ipso@hmrc.gov.uk). You should also specify the Sheriffdoms in which you are able to accept appointments.

The areas are

- Glasgow and Strathkelvin
- Grampian
- Highland & Islands
- Lothian & Borders
- North Strathclyde
- South Strathclyde Dumfries & Galloway and Tayside
- Central & Fife.

Responses are required in order to be included on the new list.

A new list will be established for each Sheriffdom and selection will be made on a rota basis from which HMRC reserves the right to deviate at its absolute discretion. For example, where limited companies subject to winding up action are connected by a common director, HMRC may nominate the same IP to act in both cases and return to the rota basis for future nominations.

There is also no guarantee of the volume or value of future assignments.

Your acceptance of the above conditions should be on headed notepaper and emailed to [ipso@hmrc.gov.uk](mailto:ipso@hmrc.gov.uk)

Requests to be removed from the current list should also be sent to the email address above.

**This is not a legally binding contract**