



Deemed consent procedures

In April 2017, changes relating to the use of deemed consent procedures were introduced within the Insolvency (England and Wales) Rules 2016 (IR 2016). These amendments altered the way creditors are notified of Creditors' Voluntary Liquidations (CVL) under R6.1 IR 2016.

Following this change in legislation, HMRC introduced a central mailbox for all insolvency practitioners in England and Wales to notify HMRC of a CVL. They were directed to send all notifications to hmrccvlnotifications@hmrc.gov.uk from January 2018 onward.

Further potential improvements to the central mailbox have been identified to ensure HMRC can engage with the CVL process as much as possible.

What we want you to do

From 1 June 2022, if a company or insolvency practitioner knows HMRC is already dealing with the company on a compliance matter, please send any initial notification of a CVL directly to the HMRC officer handling that correspondence – not to the central mailbox.

A compliance matter could be an ongoing compliance check or other correspondence regarding determination of the amount of any of the company's tax liabilities. In all other scenarios involving initial notifications of a CVL, the current mailbox at hmrccvlnotifications@hmrc.gov.uk should still be used.

HMRC will continue to evaluate its approach regarding this process but is exploring longer term digital solutions aimed at improving how we engage with the Insolvency Profession.