



HM Revenue
& Customs

Coronavirus – Insolvency Guidance

22 April 2020

Introduction of electronic banking for Insolvency Practitioners making dividend payments

HMRC is committed to supporting businesses and individuals affected by coronavirus (COVID19). As a result of the current circumstances we are introducing electronic banking across our Debt Management, Enforcement & Insolvency Service (EIS) with immediate effect.

We know that not all of you will be ready to use electronic banking, but if you are, please start using this facility as soon as possible. Electronic banking is a quick, safe and secure method of making payments and reduces the reliance on cheques and payable orders.

If you are unable to move to Electronic Banking immediately, please do not send us cheques, hold on to them. We will tell you when this request changes.

We have many colleagues working from home at the moment, providing the best possible service to our

customers that we can, but colleagues working at home cannot process cheques.

Moving to electronic banking - what we need you to do

Payments relating to a claim should be made through BACS/CHAPS using the following details:

Sort code:	20-20-48
Account number:	30944793
Account Name:	HMRC NIC Receipts
EIS reference number:	The EIS reference number will be quoted on all new HMRC claims and letters and will be used as a reference for the lifetime of the claim Payments cannot be accepted without a reference

Payment reference number

The unique case reference number can be found on our claims. You'll need to use this 13-character payment reference when you pay. This is the customer's 10-digit Unique case reference number followed by a three-letter suffix to show the type of insolvency the dividend refers to. The following table details the dividend types and their unique three-digit suffixes.

Dividend Type	Suffix
Individual Voluntary Arrangement	IVA
Sequestrations	SEQ
Trust Deeds	TRD
Irish Bankruptcy	IBY
Members Voluntary Liquidations	MVL
Company Liquidation Cases	LIQ
Individual Bankruptcy or Partnerships	BKY
Company Voluntary Arrangement	CVA
Partnership Voluntary Arrangement	PVA
Administration	ADM

Note: our unique case reference numbers start with 623 or 075 or 880 followed by seven digits.

Example 1:

Reference number from claim: **623/1234567**
Dividend type: Individual Voluntary Arrangement
Payment reference: **6231234567IVA** (13 characters)

Example 2:

Reference number from claim: **075/7654321/XXX**
Dividend type: Members Voluntary Liquidation
Payment reference: **0757654321MVL** (13 characters)

Example 3:

Reference number from claim: **880/1357911/XXX 26 VA**
Dividend type: Administration
Payment reference: **8801357911ADM** (13 characters)

Please contact us if you are unsure how to use the reference format, or our claim doesn't have a reference number.

