HM Revenue & Customs

Coronavirus - Insolvency Guidance

1 July 2020

You will be aware of the new legislation that came into effect on the 26 June 2020 within the Corporate Insolvency Governance Bill to provide a company with a moratorium upon successful application to the Court.

HMRC is likely to be a significant creditor in most cases where a moratorium is sought, we have set up a specific team to handle such cases.

For all notifications of a moratorium and subsequent contact regarding the moratorium we ask that monitors contact us on the following details:

Debt Management – EIS C
HM Revenue and Customs
BX9 1SH

Tel: 0300 322 9251
Email: eisc.cva@hmrc.gov.uk

If using email please note the following disclaimer:

This email **must** only include the company name, CRN and start and end date of the moratorium.

Your email will be securely held once it arrives within HMRC. By choosing to use email you acknowledge and accept the risk of data loss from potential interception of email by third parties prior to its receipt.

In order to ensure that we stop our actions against a company that has entered a moratorium promptly we ask that initial notifications are made by phone (or email), followed up by a letter or email confirmation.

We wish to raise awareness of the fact that not all of our automated letters and notices of payment can be stopped in HMRC so companies may continue to receive some notices during the moratorium period, especially those issued before notification. We will issue an acknowledgement letter on receipt of a notification which advises companies of this, but we would ask that monitors also raise awareness that letters and notices may be received and they do not need to contact us to query this. We also ask that monitors note that payments and returns in respect of taxes and duties incurred during the moratorium should be made as normal. Any concerns about payment should be directed to the contact details above.