



HM Revenue  
& Customs

# Insolvency Guidance

7 September 2022

## Tax Clearance Requests in Members Voluntary Liquidations

We're changing our process for giving you tax clearance in MVL cases. You'll no longer need to post these requests to two separate areas of HMRC.

From 12 September 2022, email all requests for Corporation Tax (CT), Pay as You Earn (PAYE) and Value Added Tax (VAT) clearance to our EIS MVL Team, at:

[mvl.teameisw@hmrc.gov.uk](mailto:mvl.teameisw@hmrc.gov.uk)

Please make sure you write '**Clearance - [Name of Insolvency Case]**' in the subject line.

For us to progress your clearance requests quickly, please make sure:

- all returns up to the date of liquidation have been submitted for all tax types
- there is no outstanding debt due up to the date of the liquidation
- statutory interest has been paid (if applicable).

We'll check and respond by post, providing one reply covering CT, PAYE, and VAT clearance. Any tax clearance we provide is as at the date of our letter.

We're making these changes so that it's easier for you to obtain all tax clearances in MVL cases together, and to speed up our response.

Please note, you must continue to send **all** other Corporation tax queries to:

**HM Revenue and Customs  
Corporation Tax Services  
BX9 1AX**