



Insolvency practitioner appointments mailbox

What do you need to know?

On 22 December 2021 guidance was published on when and how insolvency practitioners should contact HMRC with requests for appointment nomination in cases where:

- there are no tax compliance issues, or active HMRC investigations, or
- there is third party evidence or information that suggests a tax or insolvency compliance intervention may be warranted, and
- it can be shown that such an appointment will lead to an increased return to creditors.

The guidance stated such requests should be sent to ipnominationrequests@hmrc.gov.uk.

Since 2021 the overwhelming majority of emails to the inbox have not been for the purposes set out above. This has caused HMRC to deploy resource in sifting through large volumes of requests and documents sent, to understand whether any meet the criteria. With immediate effect we will cease to review emails to this inbox and deploy the skilled insolvency resource to other, more beneficial, priority work. Any existing emails not yet reviewed will not be considered and the mailbox will be closed.

What we need you to do

Insolvency cases where fraud or organised criminality is suspected should still be sent to fiseccivilrecoveryinsolvencyexternal@hmrc.uk.

Cases where debts in an insolvency have arisen through the use of marketed avoidance should be sent to fisecinsolvencyexternalcounteravoidance@hmrc.gov.uk.

Please note that emails sent to these mailboxes which do not meet those criteria will not be responded to.

IP wishing to provide HMRC with any other information relating to tax fraud or avoidance should follow the guidance at <https://www.gov.uk/report-tax-fraud> and complete the online form.

Further questions

If you have any questions about this Insolvency Bulletin, please direct them to R3 or your representative group who will take them forward with HMRC.