



HM Revenue
& Customs

Coronavirus – Insolvency Guidance

22 April 2020 – updated June 2021*

Update - Introduction of electronic banking for Insolvency Practitioners making dividend payments

Our previous communication has caused some of you a little confusion, and although all payments have gone to the right place, we're issuing this update to provide clarification. Please accept our apologies for any confusion caused.

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.

*Preferential dividends – payment of tax and national insurance

There may be times when you need to make payment of tax and national insurance due on a preferential dividend paid to the former employees of an insolvent entity. For example:

- holiday pay
- arrears of pay arising before the date of insolvency.

In these circumstances, you will need to request a new PAYE scheme. Guidance on how to do this can be found in Insolvency Bulletin '**Recording tax and national insurance - preferential dividends**'.