

HMRC to accept service of legal proceedings by email

HMRC has requested that, where possible, new legal proceedings and pre-action letters should be served via email rather than post, due to Covid-19 pandemic.

This will help HMRC protect its staff by reducing the handling of paper documents where possible.

New legal proceedings in England and Wales which are required to be served on the Solicitor for HMRC can be sent by email to newproceedings@hmrc.gov.uk.

Any correspondence which is required to be sent to the Solicitor for HMRC in compliance with any pre-action protocol to the Civil Procedure Rules, including the Pre-Action Protocol for Judicial Review, can be sent by email to preactionletters@hmrc.gov.uk.

If attachments are needed they should be sent in a common format such as PDF or MS Word, and must not exceed 10mb (in total). If they are likely to exceed this limit then the document should be split.