

# [HMRC to accept service of legal proceedings by email](#)

Due to coronavirus (COVID-19), HM Revenue and Customs (HMRC) has requested that, where possible, new legal proceedings and pre-action letters should be served via email rather than by post.

This is to ensure that, during the pandemic, we can protect our staff by reducing the handling of paper documents where possible.

## **For new legal proceedings**

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](mailto:newproceedings@hmrc.gov.uk).

## **Pre-action letters**

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](mailto:preactionletters@hmrc.gov.uk).

Unless you are requested to do so, please do not send hard copy duplicates.

## **Attachments**

If you are including attachments with your email, please ensure they:

- are in a common format such as PDF or MS Word
- do not exceed 10mb (in total)

If you are likely to exceed the 10mb limit, please split the contents into smaller emails. If this is not practical, you should serve the principal documents (such as the claim form and particulars of claim) and ask HMRC to contact you to make alternative arrangements to serve the remaining documents.

## **Other correspondence**

These email addresses are for the service of new proceedings and pre-action letters only.

Any other correspondence sent to these email addresses will be deleted unread.

For all proceedings (including in the Supreme Court) an HMRC lawyer will be allocated the case, and all subsequent service should be effected on their, or any nominated successor's, HMRC email address.