STATUTORY INSTRUMENTS

# 2025 No. 1135

# INSOLVENCY, ENGLAND AND WALES

## The Carbon Dioxide Transport and Storage (Licensed Operators) Administration (England and Wales) Rules 2025

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SCHEDULE — Punishment of Offences under these Rules

The Lord Chancellor makes the following Rules, in exercise of powers conferred by section 411 of the Insolvency Act 1986(**a**) and section 159(3) of the Energy Act 2004(**b**), as applied by section 44 of the Energy Act 2023(**c**).

The Rules are made with the concurrence of the Secretary of State and, in the case of those rules which affect court procedure, of the Chancellor of the High Court (as nominee of the Lord Chief Justice under section 411 (of the Insolvency Act 1986). The Lord Chancellor has consulted the Insolvency Rules Committee in accordance with section 413(2) of the Insolvency Act 1986(**d**).

# PART 1

## Introduction

### Citation, commencement and extent

**1.**—(1) These Rules may be cited as the Carbon Dioxide Transport and Storage (Licensed Operators) Administration (England and Wales) Rules 2025.

(2) These Rules—

(a) come into force 21 days after the date on which they are laid;

(b) extend to England and Wales.

### Application

**2.**—(1) These Rules apply in relation to a T&S company(**e**) which the courts in England and Wales have jurisdiction to wind up.

(**a**) 1986 c. 45. Section 411 of the Insolvency Act 1986 was amended by S.I. 2002/1037 and the Constitutional Reform Act 2005 (c. 4), Schedule 4, paragraph 188. Section 411(3) was amended by S.I. 2007/2194 and the Banking Act 2009 (c. 1), section 160. There are other amending Acts and instruments, but none is relevant.
(**b**) 2004 c. 20. Section 159(3) was amended by the Energy Act 2011 (c. 16), section 97.
(**c**) 2023 c. 52.
(**d**) Section 413 was amended by the Constitutional Reform Act 2005 (c. 4), Schedule 4, paragraph 190, the Crime and Courts Act 2013 (c. 22), Schedule 9, paragraph 93 and S.I. 2018/130. There are other amendments, but none is relevant.
(**e**) For the meaning of T&S company see section 42(2)(b) of the Energy Act 2023.

(2) Save where there is express provision to the contrary, the Insolvency Rules do not apply to proceedings to which these Rules apply.

**Interpretation**

**3.**—(1) In these Rules—

"the 1986 Act" means the Insolvency Act 1986;

"the 2004 Act" means the Energy Act 2004;

"the 2023 Act" means the Energy Act 2023;

"authenticated" is to be interpreted in accordance with rule 157;

"business day" means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England and Wales under or by virtue of the Banking and Financial Dealings Act 1971(**a**);

"contributory" has the same meaning as in section 79 of the 1986 Act(**b**);

"CPR" means the Civil Procedure Rules 1998(**c**);

"deliver" is to be interpreted in accordance with Chapter 1 of Part 13;

"delivery" is to be interpreted in accordance with Chapter 1 of Part 13;

"District Judge of the High Court" means a District Judge sitting in an assigned district registry as a District Judge of the High Court under section 100 of the Senior Courts Act 1981(**d**);

"enforcement agent" means a person who is able to act in accordance with section 63(2) of the Tribunals, Courts and Enforcement Act 2007(**e**) as an enforcement agent;

"enforcement officer" means an individual who is authorised to act as an enforcement officer under the Courts Act 2003(**f**);

"file with the court" means deliver to the court for filing;

"the Gazette" means the London Gazette;

"gazetted" means advertised once in the London Gazette;

"High Court Judge" means a Judge referred to in section 4(1) of the Senior Courts Act 1981(**g**);

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(**a**) 1971 c. 80. There are amending Acts and instruments, but none is relevant.
(**b**) Section 79 was amended by S.I. 2009/1941.
(**c**) S.I. 1998/3132.
(**d**) 1981 c. 54. Section 100 was substituted by the Constitutional Reform Act 2005, Schedule 3, paragraph 2 and amended by the Tribunals, Courts and Enforcement Act 2007 (c. 15), Schedule 11, paragraph 2.
(**e**) 2007 c. 15.
(**f**) 2003 c. 39. See Schedule 7 to the Act.
(**g**) Section 4(1) was amended by the Courts and Legal Services Act 1990 (c. 41), section 72, the Access to Justice Act 1999 (c. 22), section 69, the Constitutional Reform Act 2005, Schedule 4, paragraph 117, and the Crime and Courts Act 2013 (c. 22), Schedule 13, paragraph 14. There are other amendments to section 4, but none is relevant.

"Insolvency and Companies Court Judge" means a person appointed to the office of Insolvency and Companies Court Judge under section 89(1) of the Senior Courts Act 1981(**a**);

"insolvency proceedings" means any proceedings under the 1986 Act or the Insolvency Rules;

"the Insolvency Rules" means the Insolvency (England and Wales) Rules 2016(**b**);

"IP number" means the number assigned to a person as an insolvency practitioner by the Secretary of State;

"joint T&S administrator" means a person appointed to act jointly or concurrently as T&S administrator of a T&S company;

"practice direction" means a direction as to the practice and procedure of any court within the scope of the CPR;

"prescribed part" has the same meaning as in section 176A(2) of the 1986 Act(**c**);

"pre-T&S administration costs" means, in relation to a T&S company in respect of which a T&S administration order has been made, those fees charged and expenses incurred—

(a) by the T&S administrator, or another person qualified to act as an insolvency practitioner,

(b) prior to the making of the T&S administration order; and

(c) with a view to the making of the T&S administration order;

"proof", in relation to a debt, has the meaning given in rule 44(2);

"proving", in relation to a debt, has the meaning given in rule 44(2);

"qualified to act as an insolvency practitioner" has the meaning given by Part 13 of the 1986 Act;

"qualifying floating charge" is to be interpreted in accordance with paragraph 14(2) of Schedule B1 to the 1986 Act(**d**);

"registrar of companies" means the registrar of companies for England and Wales;

"T&S administration" means administration entered into pursuant to the making of a T&S administration order(**e**);

"T&S administration proceedings" means any proceedings under—

(a) sections 156 to 167 of, and Schedules 20 and 21 to, the 2004 Act(**f**);

(b) Chapter 4 of Part 1 of the 2023 Act;

(c) these Rules;

"serve" is to be interpreted in respect of a particular document by reference to Chapter 3 of Part 13;

"service" is to be interpreted in respect of a particular document by reference to Chapter 3 of Part 13;

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(**a**) Section 89(1) was amended by the Constitutional Reform Act 2005, Schedule 3, paragraph 3 and Schedule 11, paragraph 26. Section 89(1) refers to offices listed in Parts 2 and 3 of Schedule 2 to the Act. The reference to "Registrar in Bankruptcy of the High Court" was replaced with a reference to "Insolvency and Companies Court Judge" by S.I. 2018/130.

(**b**) S.I. 2016/1024, as amended by S.I. 2017/366, 2017/369, 2017/702, 2017/1115, 2017/1119, 2018/130, 2019/146, 2019/138, 2021/672 and 2021/1028.

(**c**) Section 176A was inserted by the Enterprise Act 2002 (c. 40), section 252 and amended by S.I. 2008/948 and the Corporate Insolvency and Governance Act 2020 (c. 12), Schedule 9, paragraph 6.

(**d**) Schedule B1 was inserted by the Enterprise Act 2002, Schedule 16, paragraph 1 (as amended by S.I. 2003/2096).

(**e**) See section 31(1) of the 2022 Act.

(**f**) Section 159 was amended by the Energy Act 2011 (c. 16), section 97 and the Nuclear Energy (Financing) Act 2022, section 34. Section 166 was amended by the Energy Act 2011, section 93. Schedule 20 was amended by S.I. 2009/1941, the Financial Services Act 2012 (c. 21), Schedule 18, paragraph 101, the Energy Act 2011, section 101 and the Corporate Insolvency and Governance Act 2020, Schedule 9, paragraph 27. Schedule 21 was amended by S.I. 2019/530.

"solicitor" means a solicitor of the Senior Courts and includes any other person who, for the purposes of the Legal Services Act 2007(**a**) ("the 2007 Act") is—

(a) an authorised person in relation to an activity which constitutes the conduct of litigation within the meaning of the 2007 Act, or

(b) exempt from such authorisation by virtue of section 19 of, and Schedule 3 to, the 2007 Act(**b**);

"the standard fee" means—

(a) 15 pence per A4 or A5 page;

(b) 30 pence per A3 page;

"statement of proposals" has the meaning given in rule 21;

"statement of truth" means a statement of truth made in accordance with CPR Part 22(**c**);

"unpaid" means, in relation to pre-T&S administration costs relating to a T&S company that is subject to a T&S administration order, any such costs that remain unpaid on the making of that order;

"venue" means, in relation to proceedings, attendance before court or meeting, the—

(a) time, date, and place for the proceedings, attendance or meeting;

(b) where a meeting is held in accordance with section 246A of the 1986 Act(**d**) without any place being specified for it, the time and date of the meeting;

"witness statement" means a witness statement made in accordance with CPR Part 32(**e**) and verified by a statement of truth.

(2) If a provision of the 1986 Act referred to in these Rules has been modified by Schedule 20 to the 2004 Act (as applied and modified by the 2023 Act), that reference is to the provision of the 1986 Act as so modified.

(3) References to provisions of the 2004 Act are, where those provisions have been applied and modified by the 2023 Act, references to those provisions as so modified.

**Interpretation: "debt"; "liability"**

**4.**—(1) In these Rules "debt" means (subject to paragraph (2)) any of the following—

(a) any debt or liability to which a T&S company is subject at the date on which it entered T&S company administration;

(b) any debt or liability to which that company may become subject after that date by reason of any obligation incurred before that date;

(c) any interest provable as mentioned in rule 58(1).

(2) For the purpose of any provision of the 1986 Act, sections 154 to 171 of and Schedule 20 and 21 to the 2004 Act(**f**), the 2023 Act, or these Rules, any liability in tort is a debt provable in a T&S company administration if either—

(a) the cause of action has accrued at the date on which the T&S administration order is made, or

(b) all the elements necessary to establish the cause of action exist at that date except for actionable damage.

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(**a**) 2007 c. 29.
(**b**) Schedule 3 was amended by S.I. 2020/1342.
(**c**) Part 22 was amended by S.I. 2001/1769, 2001/4015, 2004/3419 and 2023/105.
(**d**) Section 246A was inserted by S.I. 2010/18. It was amended by the Small Business, Enterprise and Employment Act 2015 (c. 26), and the Corporate Insolvency and Governance Act 2020, Schedule 3, paragraph 17.
(**e**) There are amendments to Part 32 but these are not relevant to these Regulations.
(**f**) Section 170 was amended by the Energy Act 2011, section 100 and the Nuclear Energy (Financing) Act 2022, section 37. Section 171 was amended by S.I. 2009/1941.

(3) For the purposes of references in any provision of the 1986 Act, sections 154 to 171 of and Schedules 20 and 21 to the 2004 Act, the 2023 Act or these Rules, to a debt or liability, it is immaterial whether the debt or liability is present or future, whether it is certain or contingent, or whether its amount is fixed or liquidated, or is capable of being ascertained by fixed rules or as a matter of opinion; and references in any such provision to owing a debt are to be read accordingly.

(4) In any provision of the 1986 Act, sections 154 to 171 of and Schedules 20 and 21 to the 2004 Act, or these Rules, except in so far as the context otherwise requires, "liability" means (subject to paragraph (2)) a liability to pay money or money's worth, including any liability under an enactment, any liability for breach of trust, any liability in contract, tort or bailment, and any liability arising out of an obligation to make restitution.

# PART 2

## Application for a T&S Administration Order

### Form of application

**5.**—(1) An application for a T&S administration order must—

(a) be headed "T&S company administration application";

(b) include, immediately below the heading, the full name, registered address, registered number and any other trading names of the T&S company to which the application relates;

(c) state by whom it is made and the applicant's address for service.

(2) Where the application is made by the Gas and Electricity Markets Authority, it must contain a statement that it is made with the consent of the Secretary of State.

(3) An application for a T&S administration order must state—

(a) in relation to the company that is the subject of the application—

(i) its nominal capital,

(ii) the number of shares into which that capital is divided

(iii) the nominal value of each of those shares;

(iv) the amount of that capital paid up or treated as paid up;

(b) the name and address of the proposed T&S administrator;

(c) that—

(i) the applicant believes, for the reasons set out in the witness statement in support of the application, that the company in respect of which the application is made is, or is likely to become, unable to pay its debts, or

(ii) the Secretary of State has certified that it would be appropriate to present a petition for the winding up of the company under section 124A of the 1986 Act(**a**);

(d) that the applicant requests the court—

(i) to make a T&S administration order in relation to the company,

(ii) to appoint the proposed person to be the T&S administrator, and

(iii) to make such ancillary order as the applicant may request, and such other order as the court thinks appropriate.

(4) The application must be—

(a) authenticated by the applicant, or the applicant's solicitor, and

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(**a**) Section 124A was inserted by the Companies Act 1989 (c. 40), sections 60(3) and 213(2). It was amended by S.I. 2001/3649 and the Companies (Audit, Investigations and Community Enterprise) Act 2004 (c. 27), Schedule 2, paragraph 27.

(b) dated.

**Proposed T&S administrator's statement and consent to act**

**6.**—(1) References in this Part to a "statement and consent to act" are to a statement by a proposed T&S administrator which complies with the requirements of paragraphs (2) to (4).

(2) The statement must—

(a) be headed "Proposed T&S administrator's statement and consent to act";

(b) include, immediately below the heading, the full name, registered address, registered number and any other trading names of the T&S company.

(3) The statement must contain the following—

(a) a certificate that the proposed T&S administrator is qualified to act as an insolvency practitioner in relation to the company;

(b) the proposed T&S administrator's IP number;

(c) the name of the relevant recognised professional body which is the source of the proposed T&S administrator's authorisation to act in relation to the company;

(d) a statement that the proposed T&S administrator consents to act as the T&S administrator of the T&S company;

(e) a statement whether or not the proposed T&S administrator has had any prior professional relationship with the company and, if so, a short summary of that relationship;

(f) the name of the applicant;

(g) a statement that the proposed T&S administrator is of the opinion that the objective of the T&S company administration is reasonably likely to be achieved in the particular case.

(4) The statement must be authenticated and dated by the proposed T&S administrator.

(5) Where it is proposed to appoint joint T&S administrators, each of them must provide a separate statement and consent to act.

**Witness statement in support of application**

**7.**—(1) An application for a T&S administration order must be accompanied by a witness statement which complies with paragraphs (2) and (3).

(2) The witness statement must state—

(a) the nature of the authority of the person making it, and

(b) the means of that person's knowledge of the matters to which the witness statement relates.

(3) The witness statement must set out the following—

(a) the financial position of the T&S company, specifying, to the best of the applicant's knowledge and belief, its assets and liabilities, including contingent and prospective liabilities;

(b) details of any security known or believed to be held by creditors of the company and whether in any case the security is such as to confer power on the holder to appoint an administrative receiver or to appoint an administrator under paragraph 14 of Schedule B1 to the 1986 Act;

(c) if a monitor under a moratorium under Part A1 of the 1986 Act(**a**) has been appointed, a statement that this is the case;

(d) if an administrative receiver has been appointed, a statement that this is the case;

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(**a**) 1986 c. 45. Part A1 was inserted by section 1(1) of the Corporate Insolvency and Governance Act 2020 (c. 12).

(e) details of any insolvency proceedings in relation to the company, including any petition that has been presented for the winding up of the company, so far as known to the applicant;

(f) details of any notice served in accordance with section 164 of the 2004 Act by any person intending to enforce any security over the company's assets, so far as within the immediate knowledge of the applicant;

(g) details of any step taken to enforce any security over the company's assets, so far as within the immediate knowledge of the applicant;

(h) details of any application for permission of the court to pass a resolution for the voluntary winding up of the company, so far as within the immediate knowledge of the applicant;

(i) where it is intended to appoint a number of persons as T&S administrators, details of the matters set out in section 158(5) of the 2004 Act regarding the exercise of the powers and duties of the T&S administrator;

(j) any other matters which, in the opinion of those intending to make the application for a T&S administration order, will assist the court in deciding whether to make such an order, so far as within the knowledge or belief of the applicant.

**Filing of application**

**8.**—(1) An application for a T&S administration order must be commenced in the High Court.

(2) The application must be filed with the court together with—

(a) the witness statement in support (see rule 7);

(b) the proposed T&S administrator's statement and consent to act (see rule 6).

(3) An application filed with the court in hard copy must be accompanied by a sufficient number of copies of the application and the witness statement for service in accordance with rule 9.

(4) The court must fix a venue for the hearing of the application.

(5) Each copy of the application filed with the court must—

(a) have applied to it the seal of the court;

(b) be endorsed with—

(i) the date and time of filing;

(ii) the venue fixed by the court;

(c) be delivered by the court to the applicant.

(6) After the application has been filed and until an order is made, it is the duty of the applicant to file with the court notice of the existence of any insolvency proceedings in relation to the company, as soon as the applicant becomes aware of them.

**Service of application**

**9.**—(1) In paragraphs (2) to (4), references to the application are to a copy of the application delivered by the court to the applicant under rule 8(5)(c) and the witness statement required by rule 7(1).

(2) Notification for the purposes of section 156(2) of the 2004 Act must be by service of the application.

(3) In addition to those persons referred to in section 156(2) of the 2004 Act, the applicant must serve the application—

(a) on the person proposed as T&S administrator;

(b) on the T&S company;

(c) if an administrative receiver has been appointed, on the administrative receiver;

(d) if there is pending an administration application under Schedule B1 to the 1986 Act, without the modifications made by Schedule 20 to the 2004 Act, on the applicant;

(e) if there is pending a petition for the winding up of the company, on—

(i) the petitioner, and

(ii) any provisional liquidator;

(f) if a monitor under a moratorium under Part A1 of the 1986 Act has been appointed, on that person;

(g) if a supervisor of a voluntary arrangement under Part 1 of the 1986 Act has been appointed, on that person;

(h) on any creditor who has served notice in accordance with section 164 of the 2004 Act of the creditor's intention to enforce the creditor's security over property of the company;

(i) on the Health and Safety Executive;

(j) on the Oil and Gas Authority;

(k) if the applicant is the Secretary of State, on the Gas and Electricity Markets Authority;

(l) if the applicant is the Gas and Electricity Markets Authority, the Secretary of State.

(4) A certificate of service which complies with the requirements in rule 162 must be filed with the court as soon as reasonably practicable after service, and, in any event, no later than the business day before the hearing of the application.

**Notice to officers charged with distress or other legal process**

**10.** The applicant must as soon as reasonably practicable after filing the application deliver a notice of it being made to—

(a) any enforcement agent, enforcement officer or other officer who to the applicant's knowledge is charged with distress or other legal process against the company or its property;

(b) any person who to the applicant's knowledge has distrained against the company or its property.

**The hearing**

**11.**—(1) At the hearing of the application, any of the following may appear or be represented—

(a) any proposed T&S administrator;

(b) the company;

(c) the Secretary of State;

(d) the Gas and Electricity Markets Authority;

(e) one or more of the directors of the company;

(f) any person that is the holder of a qualifying floating charge;

(g) if an administrative receiver has been appointed, that person;

(h) any person who has applied to the court for an administration order under Schedule B1 to the 1986 Act, without the modifications made by Schedule 20 to the 2004 Act;

(i) any person who has presented a petition for the winding up of the company;

(j) if a monitor under a moratorium under Part A1 of the 1986 Act has been appointed, on that person;

(k) any supervisor of a voluntary arrangement under Part 1 of the 1986 Act;

(l) any creditor who has served notice in accordance with section 164 of the 2004 Act of the creditor's intention to enforce the creditor's security over the property of the company;

(m) with the permission of the court, any other person who appears to have an interest justifying the person's appearance.

(2) Where the court makes a T&S administration order in relation to a T&S company, the order must—

(a) be headed "Carbon dioxide transport and storage company administration order";

(b) include—

(i) the full name, registered address, registered number and any other trading names of the company;

(ii) details of the court where the proceedings are and the court reference number, and

(c) set out each matter specified in paragraph (3) and, where applicable, paragraph (4).

(3) The matters are—

(a) the name and title of the Judge making the order;

(b) the address for service of the applicant;

(c) details of any other parties, including the T&S company, appearing and, where applicable, by whom each such party is represented;

(d) an order that during the period the order is in force the affairs, business and property of the company are to be managed by the T&S administrator;

(e) the name of the person appointed as T&S administrator;

(f) an order that the person is appointed as T&S administrator of the company;

(g) the date of the order, and, if the court so directs, the time;

(h) such other provisions, if any, as the court thinks just.

(4) Where joint T&S administrators are appointed, the order must also specify—

(a) which functions, if any, are to be exercised by those persons acting jointly, and

(b) which functions, if any, are to be exercised by any or all of those persons.

(5) If the court makes a T&S administration order, the costs of the applicant, and of any other persons whose costs are allowed by the court, are payable as an expense of the T&S administration.

**Notice of the making of a T&S administration order**

**12.**—(1) If the court makes a T&S administration order, it must, as soon as reasonably practicable, deliver two sealed copies of the order to the person who made the application.

(2) The applicant must deliver as soon as reasonably practicable—

(a) a sealed copy of the order to the person appointed as T&S administrator;

(b) if joint T&S administrators have been appointed, a sealed copy to one and a copy of the sealed copy to any other T&S administrator so appointed.

(3) If the court makes an order under section 157(1)(d) of the 2004 Act or any other order under section 157(1)(f) of the 2004 Act, it must give directions as to the persons to whom, and how, notice of that order is to be delivered.

# PART 3

## Process of T&S company administration

**Notification and advertisement of T&S administrator's appointment**

**13.**—(1) A T&S administrator must, as soon as reasonably practicable after the date of the making of a T&S administration order, deliver a notice of the T&S administrator's appointment—

(a) if the application for the T&S administration order was made by the Secretary of State, to the Gas and Electricity Markets Authority;

(b) if the application for the T&S administration order was made by the Gas and Electricity Markets Authority, to the Secretary of State;

(c) to any holder of a qualifying floating charge who, to the T&S administrator's knowledge, has served notice in accordance with section 163 of the 2004 Act that the person is seeking to appoint an administrator;

(d) if a receiver or an administrative receiver has been appointed, to that person;

(e) to any person who has applied to the court for an administration order under Schedule B1 to the 1986 Act, without the modifications made by Schedule 20 to the 2004 Act, in relation to the company;

(f) if there is pending a petition for the winding up of the company, to the petitioner and also to the provisional liquidator, if any;

(g) if a monitor under a moratorium under Part A1 of the 1986 Act has been appointed, on that person;

(h) to any supervisor of a voluntary arrangement under Part 1 of the 1986 Act;

(i) to any creditor who, to the T&S administrator's knowledge, has served notice in accordance with section 164 of the 2004 Act of that person's intention to enforce that person's security over the property of the company;

(j) to any enforcement agent, enforcement officer or other officer who, to the T&S administrator's knowledge, is charged with distress or other legal process against the company or its property;

(k) to any person who, to the T&S administrator's knowledge, has distrained against the company or its property;

(l) to the Health and Safety Executive;

(m) to the Oil and Gas Authority.

(2) The notice of appointment must state the following—

(a) that a T&S administrator has been appointed;

(b) the date of the appointment.

(3) The T&S administrator—

(a) must, as soon as reasonably practicable after the making of the T&S administration order, gazette the notice of their appointment; and

(b) may advertise the notice of appointment in such other manner as the T&S administrator thinks fit.

(4) Where, under a provision of Schedule B1 to the 1986 Act or these Rules, the T&S administrator is required to deliver a notice of their appointment to any person, the notice must—

(a) be headed "Notice of T&S administrator's appointment",

(b) include immediately below the heading—

(i) the full name, registered address, registered number and any other trading names of the company in respect of which the T&S administration order has been made;

(ii) details of the court where the proceedings are and the court reference number,

(c) contain a statement identifying the person appointed as T&S administrator, including their full name, address and IP number;

(5) The notice must be authenticated and dated by the T&S administrator.

**Notice requiring statement of affairs**

**14.**—(1) In this Part—

(a) "nominated person" means any person to whom a notice is delivered in accordance with paragraph (2);

(b) "relevant person" has the meaning given to it in paragraph 47(3) of Schedule B1 to the 1986 Act.

(2) A requirement under paragraph 47(1) of Schedule B1 to the 1986 Act for one or more relevant persons to provide the T&S administrator with a statement of the affairs of the company must be made by a notice delivered to each such person.

(3) The notice must—

(a) be headed "Notice requiring statement of affairs";

(b) include immediately below the heading—

(i) the full name, registered address, registered number and any other trading names of the company;

(ii) details of the court where the proceedings are and the court reference number;

(c) require each nominated person to prepare and submit to the T&S administrator a statement of affairs of the company;

(d) inform each nominated person of—

(i) the names and addresses of all others, if any, to whom the same notice has been delivered;

(ii) the requirement to deliver the statement of affairs to the T&S administrator no later than the period of 11 days beginning with the day on which the notice is received;

(iii) the effect of paragraph 48(4) of Schedule B1 to the 1986 Act (offence of non-compliance) and section 235 of the 1986 Act(**a**) (duty to co-operate with the T&S administrator).

(4) The T&S administrator must inform each nominated person that a document for the preparation of the statement of affairs capable of completion in compliance with rule 15 will be supplied if requested.

(5) The nominated person, or one of them, if more than one, must deliver the statement of affairs to the T&S administrator with the statement of truth required by paragraph 47(2)(a) of Schedule B1 to the 1986 Act and a copy of each statement.

**Statement of affairs: content**

**15.**—(1) The statement of affairs must—

(a) be headed "Statement of affairs";

(b) include immediately below the heading—

(i) the full name, registered address, registered number and any other trading names of the company;

(ii) details of the court where the proceedings are and the court reference number;

(c) state that it is a statement of affairs of the company on the date on which it entered T&S administration.

(2) The statement of affairs must contain, in addition to the matters required by paragraph 47(2) of Schedule B1 to the 1986 Act, the following—

(a) a summary of the assets of the company, setting out the book value and estimated realisable value of—

(i) any assets subject to a fixed charge;

(ii) any assets subject to a floating charge;

(iii) any uncharged assets;

(iv) the total value of all the assets available for preferential creditors;

(b) a summary of the liabilities of the company, setting out—

(i) the amount of preferential debts;

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(**a**) Section 235 was amended by the Enterprise Act 2002, Schedule 17, paragraph 24.

(ii) an estimate of the deficiency with respect to preferential debts or the surplus available after paying the preferential debts;

(iii) if applicable, an estimate of the prescribed part;

(iv) the amount of debt secured by floating charges;

(v) an estimate of the total assets available to pay debts secured by floating charges;

(vi) an estimate of the deficiency with respect to debts secured by floating charges or the surplus available after paying the debts secured by fixed or floating charges;

(vii) the amount of unsecured debts, excluding preferential debts;

(viii) an estimate of the deficiency with respect to unsecured debts or the surplus available after paying unsecured debts;

(ix) any issued and called-up capital;

(x) an estimate of the deficiency with respect to, or surplus available to, members of the company;

(c) a list of the company's creditors, with the further information required by paragraph (3) and indicating—

(i) any creditors under hire-purchase, chattel leasing or conditional sale agreements;

(ii) any creditors claiming retention of title over property in the company's possession;

(d) the name and address of each member of the company and the number, nominal value and other details of the shares held by each member.

(3) The list of creditors required by paragraph 47(2) of Schedule B1 to the 1986 Act and paragraph (2)(c) of this rule must contain the following information, unless paragraph (4) applies—

(a) the name and postal address of the creditor;

(b) the amount of the debt owed to the creditor;

(c) details of any security held by the creditor;

(d) the date on which any such security was given;

(e) the value of any such security.

(4) This paragraph applies in respect of any creditor who is an employee or former employee of the company (an "employee and former employee creditor").

(5) Where paragraph (4) applies, the statement of affairs must—

(a) state the number of employee and former employee creditors and the total amount of debts owed to them;

(b) set out in a separate schedule the information required by paragraph (3)(a) to (e) in respect of each employee and former employee creditor.

**Statement of concurrence**

**16.**—(1) The T&S administrator may require a relevant person to deliver to the T&S administrator a statement of concurrence.

(2) A statement of concurrence is a statement, verified by a statement of truth, that that person concurs in the statement of affairs submitted by a nominated person.

(3) The T&S administrator must inform the nominated person that the relevant person mentioned in paragraph (1) has been required to deliver a statement of concurrence.

(4) The nominated person must deliver a copy of the statement of affairs to every relevant person who has been required to submit a statement of concurrence.

(5) The relevant person must deliver the required statement of concurrence together with a copy to the T&S administrator before the end of the period of five business days, or such other period as the T&S administrator may agree, beginning with the day on which the relevant person receives the statement of affairs.

(6) A statement of concurrence must—

(a) be headed "Statement of concurrence";

(b) include immediately below the heading—

(i) the full name, registered address, registered number and any other trading names of the company;

(ii) details of the court where the proceedings are and the court reference number.

(7) A statement of concurrence may be qualified in relation to matters dealt with in the statement of affairs where the person making the statement of concurrence—

(a) is not in agreement with the statement of affairs,

(b) considers the statement of affairs to be erroneous or misleading, or

(c) is without the direct knowledge necessary for concurring with it.

**Statement of affairs: filing, etc.**

**17.**—(1) The T&S administrator must as soon as reasonably practicable deliver to the registrar of companies a copy of the statement of affairs and any statement of concurrence (subject to rule 18).

(2) But the T&S administrator must not deliver to the registrar of companies the schedule to a statement of affairs required by rule 15(5)(b).

**Statement of affairs: limited disclosure**

**18.**—(1) Paragraph (2) applies where the T&S administrator thinks that the disclosure of the whole or part of a statement of affairs or statement of concurrence (as the case may be)—

(a) would prejudice the conduct of the T&S administration, or

(b) might reasonably be expected to lead to violence against any person.

(2) The T&S administrator may apply to court in respect of the statement of affairs or the statement of concurrence or any part of either such statement.

(3) The court may, on an application under paragraph (2), order that the whole of, or a specified part of, a statement referred to in paragraph (1) must not be delivered to the registrar of companies.

(4) On the making of an order under paragraph (3), the T&S administrator must as soon as reasonably practicable deliver to the registrar of companies—

(a) a copy of the order;

(b) the statement of affairs or statement of concurrence or both to the extent provided by the order.

(5) A creditor may apply to the court for an order that the T&S administrator disclose any statement or specified part of any statement in relation to which an order has been made under paragraph (3).

(6) An application under paragraph (5) must be supported by a witness statement.

(7) An applicant under paragraph (5) must deliver to the T&S administrator notice of the application at least three business days before the hearing.

(8) The court may, on an application under paragraph (5), make any order for disclosure subject to any conditions as to confidentiality, duration, the scope of the order in the event of any change of circumstances, or other matters as it thinks just.

(9) If there is a material change in circumstances rendering an order under paragraph (3) wholly or partially unnecessary, the T&S administrator must, as soon as reasonably practicable after the change, apply to the court for the order or any part of it to be rescinded or amended.

(10) The T&S administrator must, as soon as reasonably practicable after the making of an order under paragraph (9), deliver to the registrar of companies a copy of the statement of affairs and any statement of concurrence to the extent provided by the order.

(11) If, after the T&S administrator has sent a statement of proposals under paragraph 49 of Schedule B1 to the 1986 Act, a statement of affairs is delivered to the registrar of companies in accordance with paragraph (10), the T&S administrator must deliver to the creditors a copy or summary of the statement of affairs as delivered to the registrar of companies.

(12) The provisions of CPR Part 31 and practice direction 57AD do not apply to any application under this rule(**a**).

**Release from duty to submit statement of affairs; extension of time**

**19.**—(1) The power of the T&S administrator under paragraph 48(2) of Schedule B1 to the 1986 Act to revoke a requirement to provide a statement of affairs, or to extend the period within which it must be submitted, may be exercised by the T&S administrator—

(a) at the T&S administrator's own discretion, or

(b) at the request of a nominated person.

(2) The nominated person may apply to the court if the T&S administrator refuses that person's request for a revocation or extension.

(3) The court may, if it thinks that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.

(4) If the application is not dismissed, the court must fix a venue for it to be heard, and give notice to the applicant accordingly.

(5) The applicant must, at least 14 days before the hearing, deliver to the T&S administrator a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.

(6) The T&S administrator may appear and be heard on the application.

(7) Whether or not the T&S administrator appears, the T&S administrator may file a report of any matters which the T&S administrator considers ought to be drawn to the court's attention.

(8) If such a report is filed, the T&S administrator must deliver a copy of it to the applicant not less than five business days before the date fixed for the hearing.

(9) Sealed copies of any order made on the application must be delivered by the court to the applicant and the T&S administrator.

(10) On an application under this rule, the applicant's costs must be paid by the applicant in any event, but the court may order that an allowance of all or part of them may be payable as an expense of the T&S administration.

**Expenses of statement of affairs and statement of concurrence**

**20.**—(1) The following expenses must be paid by the T&S administrator as an expense of the T&S administration—

(a) the expenses of a nominated person which the T&S administrator considers to have been reasonably incurred in making a statement of affairs;

(b) the expenses of a relevant person which the T&S administrator considers to have been reasonably incurred in making a statement of concurrence.

(2) A decision by the T&S administrator that expenses were not reasonably incurred for the purposes of paragraph (1) may be appealed by way of an application to the court.

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(**a**) Part 31 was amended by S.I. 2000/221, 2001/4015, the Constitutional Reform Act 2005, Schedule 11, paragraph 1, S.I. 2010/1953, 2011/88, 2012/2208, 2013/262, 2013/1974, 2019/521 and 2020/747.

(3) Nothing in this rule relieves a nominated person or relevant person of any obligation with respect to the making and delivery of a statement of affairs or statement of concurrence.

**T&S administrator's proposals**

**21.**—(1) This rule applies to the statement the T&S administrator is required to make under paragraph 49 of Schedule B1 to the 1986 Act ("the statement of proposals").

(2) The statement of proposals must include (in addition to those matters set out in paragraph 49 of Schedule B1 to the 1986 Act) the following—

(a) the full name, registered address, registered number and any other trading names of the T&S company;

(b) details of the court where the proceedings are and the court reference number;

(c) details relating to the T&S administrator's appointment, including—

(i) the date of appointment;

(ii) whether the application was made by the Secretary of State or the Gas and Electricity Markets Authority;

(iii) where there are joint T&S administrators, details of the matters set out in section 158(5) of the 2004 Act;

(d) the names of the directors and secretary of the T&S company and details of any shareholdings in the T&S company they may have;

(e) an account of the circumstances giving rise to the appointment of the T&S administrator;

(f) if a statement of affairs has been submitted—

(i) a copy or summary of it, except so far as an order under rule 18 limits disclosure of it, and excluding any schedule referred to in rule 15(5)(b), or the particulars relating to individual creditors contained in any such schedule;

(ii) details of who provided the statement of affairs;

(iii) any comments which the T&S administrator may have upon the statement of affairs;

(g) if an order under rule 18 (limited disclosure) has been made—

(i) a statement of that fact;

(ii) the date of the order;

(h) if no statement of affairs has been submitted—

(i) details of the financial position of the T&S company at the latest practicable date (which must, unless the court orders otherwise, be a date not earlier than that on which the T&S company entered T&S administration);

(ii) an explanation as to why there is no statement of affairs;

(i) a full list of the company's creditors in accordance with paragraph (3), if either—

(i) no statement of affairs has been submitted, or

(ii) a statement of affairs has been submitted but it does not include such a list, or the T&S administrator believes the list included is less than full;

(j) except where the T&S administrator proposes a voluntary arrangement in relation to the T&S company and subject to paragraph (7)—

(i) to the best of the T&S administrator's knowledge and belief—

(aa) an estimate of the value of the prescribed part (whether or not the T&S administrator proposes to make an application to court under section 176A(5) of the 1986 Act or section 176A(3) of the 1986 Act applies);

(bb) an estimate of the value of the T&S company's net property as defined in section 176A(6) of the 1986 Act;

(ii) a statement whether the T&S administrator proposes to make an application to the court under section 176A(5) of the 1986 Act and if so the reason for the application;

(k) a statement of any pre-T&S administration costs charged or incurred by the T&S administrator or, to the T&S administrator's knowledge, by any other person qualified to act as an insolvency practitioner (see rule 22);

(l) a statement of how it is envisaged the objective of the T&S administration will be achieved and how it is proposed that the T&S administration will end;

(m) the manner in which the affairs and business of the T&S company—

(i) have, since the date of the T&S administrator's appointment, been managed and financed, including where any assets have been disposed of, the reasons for such disposals and the terms upon which such disposals were made;

(ii) will continue to be managed and financed;

(n) such other information (if any) as the T&S administrator thinks necessary.

(3) Subject to paragraphs (4) and (5), the list of creditors required by paragraph (2)(i) must contain the following particulars—

(a) the name and postal address of the creditor;

(b) the amount of the debt owed to the creditor;

(c) details of any security held by the creditor;

(d) the date on which any such security was given;

(e) the value of any such security.

(4) This paragraph applies in respect of any creditor who is an employee or former employee of the T&S company (an "employee and former employee creditor").

(5) Where paragraph (4) applies, the list of creditors required by paragraph (2)(i) must—

(a) state the number of employee and former employee creditors and the total amount of debts owed to them;

(b) set out in a separate schedule the information required by paragraph (3)(a) to (e) in respect of each employee and former employee creditor.

(6) Where paragraph (4) applies, the T&S administrator must not deliver the schedule referred to in paragraph (5)(b) to the registrar of companies with the statement of proposals.

(7) The T&S administrator may exclude from an estimate under paragraph (2)(j) information the disclosure of which could seriously prejudice the commercial interests of the company, and, if such information is so excluded, the estimate must be accompanied by a statement to that effect.

(8) Paragraph (9) applies where it is proposed that the T&S administration will end by the T&S company moving to a creditors' voluntary liquidation.

(9) Where this paragraph applies the statement required by paragraph (2)(l) must include the following—

(a) details of the proposed liquidator;

(b) where applicable, the declaration required by section 231 of the 1986 Act(**a**);

(c) a statement that the creditors may nominate a different person as liquidator in accordance with paragraph 83(7)(a) of Schedule B1 to the 1986 Act(**b**) and rule 89(4).

**Statement of pre-T&S administration costs**

**22.** A statement of pre-T&S administration costs (the "costs") under rule 21(2)(k) must include the following—

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(**a**) Section 231 was amended by the Enterprise Act 2002, Schedule 26.

(**b**) Paragraph 83 was amended by the Small Business, Enterprise and Employment Act 2015, section 128 and Schedule 9, paragraph 10.

(a) details of any agreement under which the fees were charged and expenses incurred, including the parties to the agreement and the date on which the agreement was made;

(b) details of the work done for which the fees were charged and expenses incurred;

(c) an explanation of why the work was done before the T&S company entered T&S administration and how it had been intended to further the achievement of the objective of the T&S administration;

(d) a statement of the amount of the costs, setting out separately—

(i) the fees charged by the T&S administrator;

(ii) the expenses incurred by the T&S administrator;

(iii) the fees charged, to the T&S administrator's knowledge, by any other person qualified to act as an insolvency practitioner (and, if more than one, by each separately);

(iv) the expenses incurred, to the T&S administrator's knowledge, by any other person qualified to act as an insolvency practitioner (and, if more than one, by each separately);

(e) a statement of the costs which have already been paid, set out separately as under paragraph (d)(i) to (iv);

(f) the identity of the person who made the payment or, if more than one person made the payment, the identity of each such person and of the amounts paid by each such person, set out separately as under paragraph (d)(i) to (iv);

(g) a statement of the amounts of the costs which have not been paid, set out separately as under paragraph (d)(i) to (iv);

(h) a statement that the payment of unpaid costs as an expense of the T&S administration is subject to approval under rule 43.

**Ancillary provisions about delivery of T&S administrator's proposals**

**23.**—(1) Paragraph (2) applies where the court orders, on an application by the T&S administrator under paragraph 107 of Schedule B1 to the 1986 Act, an extension of the period in paragraph 49(5) of Schedule B1 to the 1986 Act for delivering copies of the statement of proposals.

(2) As soon as reasonably practicable after the making of the order, the T&S administrator must—

(a) deliver a notice of the extension to every creditor of the T&S company and every member of the T&S company of whose address (in either case) the T&S administrator is aware, and

(b) deliver a copy of the notice of the extension to the registrar of companies.

(3) The notice mentioned in paragraph (2) must—

(a) be headed "Notice of extension of time period";

(b) include immediately below the heading—

(i) the full name, registered address, registered number and any other trading names of the T&S company;

(ii) details of the court where the proceedings are and the court reference number;

(c) state the date to which the court has ordered an extension.

(4) Where the T&S administrator wishes to publish a notice under paragraph 49(6) of Schedule B1 to the 1986 Act, the notice must—

(a) be advertised in such manner as the T&S administrator thinks fit;

(b) be published as soon as reasonably practicable after the T&S administrator has delivered the statement of proposals to the T&S company's creditors but no later than 8 weeks, or

such other period as may be agreed by the creditors or as the court may order, from the date on which the T&S company entered T&S administration.

**T&S administrator's proposals; limited disclosure**

**24.**—(1) If the T&S administrator thinks that it would prejudice the conduct of the T&S administration or might reasonably be expected to lead to violence against any person for any of the matters specified in rule 21(2)(h) and (i) to be disclosed, the T&S administrator may apply to the court for an order in relation to any specified part of the statement of proposals.

(2) The court may, on an application under paragraph (1), order that some or all of the specified part of the statement must not be delivered to—

(a) the registrar of companies, or

(b) creditors or members of the T&S company.

(3) On the making of an order under paragraph (2), the T&S administrator must as soon as reasonably practicable deliver to the persons specified in paragraph 49(4) of Schedule B1 to the 1986 Act—

(a) the statement of proposals (to the extent provided by the order);

(b) an indication of the nature of the matter in relation to which the order was made.

(4) The T&S administrator must also deliver a copy of the order to the registrar of companies.

(5) A creditor may apply to the court for an order that the T&S administrator disclose any part of a statement of proposals in relation to which an order has been made under paragraph (2).

(6) The application under paragraph (5) must be supported by a witness statement.

(7) The applicant must deliver to the T&S administrator notice of the application under paragraph (5) at least three business days before the hearing.

(8) The court may, on an application under paragraph (5), make any order for disclosure subject to any conditions as to confidentiality, duration, the scope of the order in the event of any change of circumstances, or other matters as it thinks just.

(9) If there is a material change in circumstances rendering an order under paragraph (2) wholly or partially unnecessary, the T&S administrator must, as soon as reasonably practicable after the change, apply to the court for the order or any part of it to be rescinded or amended.

(10) The T&S administrator must, as soon as reasonably practicable after the making of an order under paragraph (9), deliver to the persons specified in paragraph 49(4) of Schedule B1 to the 1986 Act—

(a) a copy of the statement of proposals to the extent provided by the order;

(b) an indication of the nature of the matter in relation to which the order was made.

(11) The provisions of CPR Part 31 and practice direction 57AD do not apply to any application under this rule.

**Revision of the T&S administrator's proposals**

**25.**—(1) Where paragraph 54(2) of Schedule B1 to the 1986 Act(**a**) applies, the T&S administrator must, as soon as reasonably practicable—

(a) make a statement setting out the revisions to the T&S administrator's proposals;

(b) send the statement to all those to whom the T&S administrator is required to send a copy of the revised proposals (see paragraph 54(2)(b) and (c)).

(2) The statement of revised proposals must—

(a) be headed "Statement of T&S administrator's revised proposals";

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(**a**) Schedule B1 was inserted by the Enterprise Act 2002 (c. 40), Schedule 16 and paragraph 54 was amended by the Small Business, Enterprise and Employment Act 2015, Schedule 9, paragraph 10.

(b) include immediately below the heading—

(i) the full name, registered address, registered number and any other trading names of the T&S company;

(ii) details of the court where the proceedings are and the court reference number.

(3) The statement of revised proposals must include the following—

(a) details relating to the T&S administrator's appointment, including the date of appointment and whether the T&S administration application was made by the Secretary of State or the Gas and Electricity Markets Authority;

(b) the names of the directors and secretary of the T&S company and details of any shareholdings in the T&S company they may have;

(c) a summary of the original proposals and the reasons for the revision;

(d) details of the revision including details of the T&S administrator's assessment of the likely impact of the revision upon creditors generally or upon each class of creditors;

(e) where the revision relates to the ending of the T&S administration by a creditors' voluntary liquidation and the nomination of a person to be the proposed liquidator of the T&S company—

(i) details of the proposed liquidator;

(ii) where applicable, the declaration required by section 231 of the 1986 Act;

(iii) a statement that the creditors may nominate a different person as liquidator in accordance with paragraph 83(7)(a) of Schedule B1 to the 1986 Act and rule 89(4);

(f) any other information that the T&S administrator thinks necessary.

(4) The period within which, subject to paragraph 54(3) of Schedule B1 to the 1986 Act, the administrator must send a copy of the statement to every member of the company of whose address the administrator is aware is five business days after sending the statement of the proposed revision to the creditors.

(5) A notice under paragraph 54(4) of Schedule B1 to the 1986 Act must—

(a) be advertised in such manner as the T&S administrator thinks fit as soon as reasonably practicable after the T&S administrator has sent the statement to the creditors;

(b) state—

(i) that members may request in writing a copy of the statement of revised proposals;

(ii) the address to which to write.

**Reports**

**26.**—(1) The T&S administrator must prepare a report (the "progress report").

(2) The progress report must—

(a) be headed "T&S administrator's progress report";

(b) include immediately below the heading—

(i) the full name, registered address, registered number and any other trading names of the T&S company;

(ii) details of the court where the proceedings are and the court reference number.

(3) The progress report must include the following—

(a) full details of the T&S administrator's name and address, IP number, date of appointment and any changes in T&S administrator;

(b) the name and address of the applicant for the T&S administration;

(c) in the case of joint T&S administrators, details of the matters set out in section 158(5) of the 2004 Act;

(d) details of progress during the period of the report, including a receipts and payments account (see paragraph (4));

(e) details of any assets that remain to be realised;

(f) any other relevant information for the creditors.

(4) A receipts and payments account must—

(a) state what assets of the T&S company have been realised, for what value, and what payments have been made to creditors or others;

(b) be in the form of an abstract showing receipts and payments during the period of the report;

(c) where the T&S administrator has ceased to act, include a statement as to the amount paid to unsecured creditors by virtue of the application of section 176A of the 1986 Act (prescribed part).

(5) A progress report must cover the periods of—

(a) six months starting on the date on which the T&S company entered T&S administration, and

(b) each subsequent period of six months.

(6) The periods for which progress reports are required under paragraph (5) are unaffected by any change in the T&S administrator.

(7) The T&S administrator must send a copy of the progress report within one month of the end of the period covered by the report, to the following (subject to paragraph (8))—

(a) the registrar of companies;

(b) the Secretary of State;

(c) the Gas and Electricity Markets Authority;

(d) the creditors;

(e) the court.

(8) The requirement in paragraph (7) does not apply when the report is a final progress report within the meaning of Part 9.

(9) The court may, on the T&S administrator's application—

(a) extend the period of one month mentioned in paragraph (7) by such period as it thinks fit, and

(b) whether or not the court extends the period, make such other order in respect of the content of the report as it thinks fit, or

(10) It is an offence for the T&S administrator to fail to comply with this rule.

# PART 4

## Creditors' decisions and company meetings

### CHAPTER 1

### Creditors' decisions

**Application**

**27.** This Chapter applies where the T&S administrator seeks a decision from creditors under paragraph 62 of Schedule B1 to the 1986 Act(**a**).

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(**a**) Paragraph 62 was amended by the Small Business, Enterprise and Employment Act 2015, Schedule 9, paragraph 10.

**Creditors' decisions**

**28.** The T&S administrator may, and in the circumstances set out in rule 29 must, seek a decision from the T&S company's creditors under paragraph 62 of Schedule B1 to the 1986 Act.

**Creditors' decisions for the nomination of an alternative liquidator**

**29.**—(1) This rule applies where the T&S administrator has proposed that the T&S administration will end by the T&S company entering creditors' voluntary liquidation, in accordance with rule 21(8) or 25(3)(e).

(2) The T&S administrator must, in the circumstances set out in paragraph (3), seek a decision from the T&S company's creditors for the purpose of nominating a person other than the person named as the proposed liquidator in the T&S administrator's proposals or revised proposals.

(3) The circumstances are where such a decision is requested by creditors of the T&S company whose debts amount to at least 10 per cent of the total debts of the company.

(4) The request for a decision from the T&S company's creditors for the purpose set out in paragraph (2) must be made—

(a) in the case of proposals under rule 21(8), within eight business days of the date on which the proposals are delivered, or

(b) in the case of revised proposals under rule 25(3)(e), within eight business days of the date on which the revised proposals are delivered.

(5) A request under this rule must include—

(a) a list of creditors concurring with the request, showing the amounts of their respective debts in the T&S administration;

(b) from each creditor concurring, written confirmation of that creditor's concurrence.

(6) But paragraph (5)(a) does not apply if the requesting creditor's debt is alone sufficient without the concurrence of other creditors.

(7) Where a decision has been requested under this rule, rule 15.19 of the Insolvency Rules applies, as modified by rule 30, in relation to the expenses of the decision.

(8) A decision requested under this rule must be reached within 21 days of the receipt by the T&S administrator of the request for the decision.

**Decision making**

**30.**—(1) Where the T&S administrator seeks a decision from the creditors on any issue, Chapters 2, 3, 6, 7, 8, 9 and 11 of Part 15 and Part 16 of the Insolvency Rules apply, as they apply to administration—

(a) with the modifications set out in paragraph (2), and

(b) subject to paragraph (3).

(2) The modifications are—

(a) for "administration", in each place, substitute "T&S administration";

(b) for "administrator", in each place, substitute "T&S administrator";

(c) for "company", in each place, substitute "T&S company";

(d) for "convener", in each place, substitute "T&S administrator";

(e) in rule 15.8, the reference to rule 14.31(1) is a reference to rule 70 of these Rules;

(f) the following is substituted for rule 15.21—

"**15.21.**—(1) The chair of the meeting must be either the T&S administrator or a person nominated by the T&S administrator in writing to be chair.

(2) A person may only be nominated under paragraph (1) if the person—

(a) is qualified to act as an insolvency practitioner (within the meaning of Part 13 of the Act) in relation to the T&S company, or

(b) is an employee of the T&S administrator or the T&S administrator's firm who is experienced in insolvency matters.";

(g) in rule 15.31, the reference to rule 14.24 is a reference to rule 55 of these Rules;

(h) in rule 16.6 the reference to rule 1.58 is a reference to rule 177 of these Rules.

(3) In the application of Part 15 of the Insolvency Rules to a decision sought by the T&S administrator in a T&S administration, rules 15.16, 15.24, 15.28(6) and 15.29 do not apply.

## CHAPTER 2

## Company Meetings

### Application

**31.** This Chapter applies where the T&S administrator calls a meeting of members under paragraph 62 of Schedule B1 to the 1986 Act.

### Venue and conduct of company meeting

**32.**—(1) The T&S administrator must fix a venue for it having regard to the convenience of the members.

(2) The chair of the meeting must be either the T&S administrator or a person nominated by the T&S administrator in writing to be chair.

(3) A person may only be nominated under paragraph (2) if the person—

(a) is qualified to act as an insolvency practitioner in relation to the T&S company, or

(b) is an employee of the T&S administrator or the T&S administrator's firm who is experienced in insolvency matters.

(4) If within 30 minutes from the time fixed for commencement of the meeting there is no person present to act as chair, the meeting stands adjourned to the same day, time and place in the following week or, if that day is not a business day, to the business day immediately following.

(5) Subject to anything to the contrary in the 1986 Act and these Rules, the meeting must be summoned and conducted—

(a) in accordance with the law of England and Wales, including any applicable provision in or made under the Companies Act 2006(**a**), in the case of a T&S company incorporated—

(i) in England and Wales, or

(ii) outside the United Kingdom other than in an EEA state;

(b) in accordance with the law of the state applicable to meetings of the T&S company, in the case of a T&S company incorporated in an EEA state.

(6) The chair of the meeting must ensure that minutes of its proceedings are entered in the T&S company's minute book.

### Proxies and representatives

**33.** Part 16 of the Insolvency Rules applies in respect of the meeting of members as it applies to administration, with the following modifications—

(a) for "administration", in each place, substitute "T&S administration";

(b) for "company", in each place, substitute "T&S company";

(c) in rule 16.6 the reference to rule 1.58 is a reference to rule 177 of these Rules.

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(**a**) 2006 c. 46.

**Remote attendance at meetings: request to specify a place**

**34.**—(1) This rule applies in relation to a request to the convener of a meeting under section 246A(9) of the 1986 Act to specify a place for the meeting.

(2) The request must be accompanied by—

(a) a list of the members making or concurring with the request and their voting rights;

(b) from each person concurring, written confirmation of that person's concurrence.

(3) The request must be delivered to the convener within seven business days of the date on which the convener delivered the notice of the meeting in question.

(4) Where the convener considers that the request has been properly made in accordance with the 1986 Act and this rule, the convener must—

(a) deliver notice to all those previously given notice of the meeting—

(i) that the meeting is to be held at a specified place;

(ii) as to whether the date and time are to remain the same or not;

(b) set a venue, including specification of a place, for the meeting, the date of which must be no later than 28 days after the original date for the meeting;

(c) deliver at least 14 days' notice of that venue to all those previously given notice of the meeting.

(5) The notices required by sub-paragraphs (a) and (c) of paragraph (4) may be delivered at the same or different times.

(6) Where the convener has specified a place for the meeting in response to a request to which this rule applies, the chair of the meeting must attend the meeting by being present in person at that place.

**Action where person excluded**

**35.**—(1) In this rule, an "excluded person" means a person who has taken all steps necessary to attend a meeting under the arrangements which—

(a) have been put in place by the convener of the meeting under section 246A(6) of the 1986 Act, but

(b) do not enable that person to attend the whole or part of that meeting.

(2) Where the chair becomes aware during the course of a meeting that there is an excluded person, the chair may—

(a) continue the meeting;

(b) declare the meeting void and convene the meeting again;

(c) declare the meeting valid up to the point where the person was excluded and adjourn the meeting.

(3) Where the chair continues the meeting, the meeting is valid unless—

(a) the chair decides in consequence of a complaint under rule 37 to declare the meeting void and hold the meeting again, or

(b) the court directs otherwise.

(4) Without prejudice to paragraph (2), where the chair becomes aware during the course of the meeting that there is an excluded person, the chair may, in the chair's discretion and without an adjournment, declare the meeting suspended for any period up to one hour.

**Indication to excluded person**

**36.**—(1) A person who claims to be an excluded person may request an indication of what occurred during the period of that person's claimed exclusion (an "indication").

(2) A request under paragraph (1) must be made as soon as reasonably practicable and, in any event, no later than 4.00 p.m. on the business day following the day on which the exclusion is claimed to have occurred.

(3) A request under paragraph (1) must be made—

(a) to the chair, where it is made during the course of the business of the meeting;

(b) to the T&S administrator, where it is made after the conclusion of the business of the meeting.

(4) Where satisfied that the person making the request is an excluded person, the person to whom the request is made under paragraph (3) must give the indication as soon as reasonably practicable and, in any event, no later than 4.00 p.m. on the business day following the day on which the request was made under paragraph (1).

(5) In this rule, "excluded person" has the meaning given in rule 35(1).

**Complaint by or in relation to excluded persons, etc.**

**37.**—(1) Any person may make a complaint who—

(a) is, or claims to be, an excluded person, or

(b) attends the meeting, whether in person or by proxy (by virtue of rule 33), and claims to have been adversely affected by the actual, apparent or claimed exclusion of another person.

(2) The person to whom the complaint must be made ("the appropriate person") is—

(a) the chair, where it is made during the course of the meeting;

(b) the T&S administrator, where it is made after the meeting.

(3) A complaint must be made as soon as reasonably practicable and, in any event, no later than 4.00 p.m. on the business day following—

(a) the day on which the person was, appeared or claimed to be excluded, or

(b) where an indication is sought under rule 36, the day on which the complainant received the indication.

(4) The appropriate person must, as soon as reasonably practicable following receipt of the complaint—

(a) consider whether there is an excluded person,

(b) where satisfied that there is an excluded person, consider the complaint, and

(c) where satisfied that there has been prejudice, take such action as the appropriate person considers fit to remedy the prejudice.

(5) Paragraph (6) applies where—

(a) the appropriate person is satisfied that the complainant is an excluded person,

(b) during the period of the person's exclusion a resolution was put to the meeting and voted on, and

(c) the excluded person asserts how the excluded person intended to vote on the resolution.

(6) Subject to paragraph (7), where satisfied that the effect of the intended vote in paragraph (5), if cast, would have changed the result of the resolution, the appropriate person must—

(a) count the intended vote as being cast in accordance with the complainant's stated intention,

(b) amend the record of the result of the resolution, and

(c) where notice of the result of the resolution has been delivered to those entitled to attend the meeting, deliver notice to them of the change.

(7) Where satisfied that more than one complainant is an excluded person, the appropriate person must have regard to the combined effect of the intended votes.

(8) The appropriate person must deliver notice to the complainant of any decision as soon as reasonably practicable.

(9) A complainant who is not satisfied by the action of the appropriate person may apply to the court for directions and any application must be made no more than two business days from the date of receiving the decision of the appropriate person.

(10) In this rule, "excluded person" has the meaning given in rule 35(1).

**Notice of meetings by advertisement only**

**38.**—(1) The court may order that notice of any meeting be given by advertisement and not by individual notice to the persons concerned.

(2) In considering whether to make such an order, the court must have regard to the cost of advertisement, the amount of assets available and the extent of the interest of members or any particular class of members.

**Non-receipt of notice of meeting**

**39.** Where a meeting is summoned by notice, the meeting is presumed to have been duly summoned and held, even if not all those to whom the notice is to be delivered receive it.

# PART 5

## Disposal of charged property

**Authority to dispose of property**

**40.**—(1) This rule applies where the T&S administrator applies to the court under paragraph 71 or 72 of Schedule B1 to the 1986 Act for authority to dispose of—

(a) property of the T&S company which is subject to a security other than a floating charge;

(b) goods in the possession of the T&S company under a hire-purchase agreement.

(2) The court must fix a venue for the hearing of the application, and the T&S administrator must as soon as reasonably practicable deliver notice of the venue to the holder of the security or, as the case may be, the owner of the goods.

(3) If an order is made under paragraph 71 or 72 of Schedule B1 to the 1986 Act the court must deliver two sealed copies to the T&S administrator, or in the case of joint T&S administrators, two sealed copies to one and a copy of the sealed order to others.

(4) The T&S administrator must deliver—

(a) one of the sealed copies to the holder of the security or the owner of the goods;

(b) a copy of the sealed order to the registrar of companies.

# PART 6

## Expenses of the T&S administration

**Expenses**

**41.**—(1) All fees, costs, charges and other expenses incurred in the course of the T&S administration are to be regarded as expenses of the T&S administration.

(2) The expenses associated with the prescribed part must be paid out of the prescribed part.

(3) The cost of the security required by section 390(3) of the 1986 Act for the proper performance of the T&S administrator's functions is an expense of the T&S administration.

**Priority of expenses of T&S administration**

**42.**—(1) The expenses of the T&S administration are payable in the following order of priority—

(a) expenses properly incurred by the T&S administrator in performing the T&S administrator's functions in the T&S administration, except for those expenses referred to in sub-paragraph (g);

(b) the cost of any security provided by the T&S administrator in accordance with the 1986 Act or these Rules;

(c) the costs of the applicant for the T&S administration order and any person appearing on the hearing of the application whose costs were allowed by the court;

(d) any amount payable to a person in respect of assistance in the preparation of a statement of affairs or statement of concurrence;

(e) any allowance made, by the order of the court, towards costs on an application for release from the obligation to submit a statement of affairs or statement of concurrence;

(f) any necessary disbursements by the T&S administrator in the course of the T&S administration (but not including any payment of corporation tax in circumstances referred to in sub-paragraph (i));

(g) the remuneration of any person who has been employed by the T&S administrator to perform any services for the T&S company, as required or authorised under the 1986 Act, the 2004 Act, the 2022 Act or these Rules;

(h) the remuneration of the T&S administrator fixed by the court under Part 8 and unpaid pre-T&S administration costs approved under rule 43;

(i) the amount of any corporation tax on chargeable gains accruing on the realisation of any asset of the T&S company, irrespective of the person by whom the realisation is effected.

(2) The priorities laid down by paragraph (1) are subject to paragraph (3) and subject to the power of the court to make orders under paragraph (5) where the assets are insufficient to satisfy the liabilities.

(3) Where there is a former T&S administrator, the items in paragraph 99 of Schedule B1 to the 1986 Act(**a**) are payable in priority to the expenses in this rule.

(4) For the purposes of paragraph 99(3) of Schedule B1 to the 1986 Act, the former T&S administrator's remuneration and expenses shall comprise all those items set out in paragraph (1)(a) to (i) of this rule.

(5) The court may, in the event of the assets being insufficient to satisfy the liabilities, make an order as to the payment out of the assets of the expenses incurred in the T&S administration in such order of priority as the court thinks just.

**Pre-T&S administration costs**

**43.**—(1) Paragraph (2) applies where the T&S administrator has made a statement of pre-T&S administration costs under rule 21(2)(k) (matters to be included in statement of proposals).

(2) The relevant office holder must, before pre-T&S administration costs are paid, apply to the court for a determination of whether and to what extent such costs are approved for payment.

(3) In paragraph (2) the "relevant office holder" means—

(a) the T&S administrator, where the costs consist of fees charged or expenses incurred by the T&S administrator;

(b) another insolvency practitioner, where the costs consist of fees charged or expenses incurred by that practitioner.

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(**a**) Paragraph 99 was amended by the Deregulation Act 2015 (c. 20), Schedule 6, paragraph 27.

# PART 7

## Claims by and Distributions to Creditors

### CHAPTER 1

### Machinery of Proving a Debt

**Proving a debt**

**44.**—(1) A person claiming to be a creditor of the T&S company and wishing to recover the debt in whole or part must submit a claim in writing to the T&S administrator, unless paragraph (6) applies or an order of the court provides otherwise.

(2) A creditor who claims for a debt is referred to as "proving" for that debt and a document by which a creditor seeks to establish a claim is the creditor's "proof".

(3) A proof must—

(a) be made out and dated by, or under the direction of, the creditor and be authenticated by the creditor or a person authorised on the creditor's behalf;

(b) state the following matters—

(i) the creditor's name and address;

(ii) if the creditor is a company, its registered number;

(iii) the total amount of the creditor's claim (including any value added tax) as at the date on which the T&S company entered T&S administration, less any payments made after that date in respect of the claim, any deduction under rule 54 and any adjustment by way of set off in accordance with rule 55;

(iv) whether or not the claim includes outstanding uncapitalised interest;

(v) particulars of how and when the debt was incurred by the T&S company;

(vi) particulars of any security held, the date on which it was given and the value which the creditor puts on it;

(vii) details of any reservation of title in respect of goods to which the debt refers;

(viii) the name, address and authority of the person authenticating the proof (if a person other than the creditor).

(4) The proof must specify details of any document by reference to which the debt can be substantiated, but the document need not be delivered with the proof unless the T&S administrator has requested it.

(5) The T&S administrator may call for the creditor to produce any document or other evidence which the T&S administrator considers is necessary to substantiate the whole or any part of a claim.

(6) A creditor is deemed to have proved for the purposes of determination and payment of a dividend but not otherwise where—

(a) the debt is a small debt,

(b) a notice has been delivered to the creditor under rule 69 which complies with rule 70, and

(c) the creditor has not advised the T&S administrator that the debt is incorrect or not owed.

(7) For the purposes of this Part, "small debt" means a debt, being the total amount owed to a creditor, which does not exceed £1,000 (which amount is prescribed for the purposes of paragraph 13A of Schedule 8 to the 1986 Act(**a**)).

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(**a**) Paragraph 13A was inserted into Schedule 8 by the Small Business, Enterprise and Employment Act 2015, section 131.

**Provable debts**

**45.**—(1) In T&S administration proceedings all claims by creditors are provable as debts against the T&S company, whether they are present or future, certain or contingent, ascertained or sounding only in damages, subject to the following.

(2) Any obligation arising under a confiscation order made under Part 2, 3 or 4 of the Proceeds of Crime Act 2002(**a**) is not provable.

(3) The following are not provable except at a time when all other claims of creditors in the T&S administration proceedings (other than any of a kind mentioned in this paragraph) have been paid in full, with interest under rule 58—

(a) any claim arising by virtue of section 382(1)(a) of the Financial Services and Markets Act 2000(**b**), not being a claim also arising by virtue of section 382(1)(b) of that Act;

(b) any claim which by virtue of the 1986 Act or any other enactment is a claim the payment of which is to be postponed.

(4) Nothing in this rule prejudices any enactment or rule of law under which a particular kind of debt is not provable, whether on grounds of public policy or otherwise.

**Costs of proving**

**46.** Unless the court otherwise orders—

(a) every creditor bears the cost of proving the creditor's own debt, including costs incurred in providing documents or evidence under rule 44(5), and

(b) costs incurred by the T&S administrator in estimating the value of a debt under rule 53 are payable out of the assets as an expense of the T&S administration.

**T&S administrator to allow inspection of proofs**

**47.** The T&S administrator must, so long as proofs delivered to the T&S administrator are in the possession of the T&S administrator, allow them to be inspected, at all reasonable times on any business day, by any of the following persons—

(a) any creditor who has delivered a proof, unless the creditor's proof has been—

(i) wholly rejected for purposes of dividend or otherwise, or

(ii) withdrawn;

(b) any contributory of the T&S company;

(c) any person acting on behalf of either of the above.

**Appointment of new T&S administrator: proofs**

**48.**—(1) If a new T&S administrator is appointed in place of another, the former T&S administrator must as soon as reasonably practicable deliver to the new T&S administrator all proofs which the former T&S administrator has received, together with a list of them.

(2) As soon as reasonably practicable following receipt of the list and all of the proofs listed by it, the list must be authenticated by the new T&S administrator and returned to the former T&S administrator.

**Admission and rejection of proofs for dividend**

**49.**—(1) The T&S administrator may admit or reject a proof for dividend, in whole or in part.

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(**a**) 2002 c. 29.
(**b**) 2000 c. 8. Section 382(1) was amended by the Financial Services Act 2012, Schedule 9, paragraph 21.

(2) If the T&S administrator rejects a proof in whole or in part, the T&S administrator must deliver to the creditor a statement of the T&S administrator's reasons for doing so, as soon as reasonably practicable.

**Appeal against decision on proof**

**50.**—(1) If a creditor is dissatisfied with the T&S administrator's decision with respect to the creditor's proof (including any decision on whether the debt is preferential), the creditor may apply to the court for the decision to be reversed or varied.

(2) A member or any other creditor may, if dissatisfied with the T&S administrator's decision admitting or rejecting the whole or any part of a proof, apply to court for the decision to be reversed or varied.

(3) An application to court—

(a) under paragraph (1) must be made within the period of 21 days of the creditor receiving the statement delivered under rule 49(2);

(b) under paragraph (2) must be made within the period of 21 days of the member or other creditor (as the case may be) becoming aware of the T&S administrator's decision.

(4) Where an application is made to the court under this rule, the court must fix a venue for the application to be heard.

(5) The applicant must send notice of the venue fixed under paragraph (4) to—

(a) the T&S administrator;

(b) if the applicant is not the creditor who delivered the proof in question, that creditor.

(6) The T&S administrator must, on receipt of the notice, file the relevant proof with the court, together (if appropriate) with a copy of the statement sent under rule 49(2).

(7) Where the application is made by a member, the court must not disallow the proof (in whole or in part) unless the member shows that there is (or would be but for the amount claimed in the proof), or that it is likely that there will be (or would be but for the amount claimed in the proof), a surplus of assets to which the T&S company would be entitled.

(8) After the application has been heard and determined, the proof must, unless it has been wholly disallowed, be returned by the court to the T&S administrator.

(9) The T&S administrator is not personally liable for costs incurred by any person in respect of an application under this rule unless the court otherwise orders.

**Withdrawal or variation of proof**

**51.**—(1) A creditor may withdraw a proof at any time by delivering a written notice to the T&S administrator.

(2) The amount claimed by a creditor's proof may be varied at any time by agreement between the creditor and the T&S administrator.

**Exclusion of proof by the court**

**52.**—(1) The court may exclude a proof or reduce the amount claimed—

(a) on the T&S administrator's application, where the T&S administrator thinks that the proof has been improperly admitted, or ought to be reduced;

(b) on the application of a creditor or member, if the T&S administrator declines to interfere in the matter.

(2) Where application is made to the court under this rule, the court must fix a venue for the application to be heard, notice of which must be sent by the applicant—

(a) in the case of an application by the T&S administrator, to the creditor who submitted the proof;

(b) in the case of an application by a creditor or member, to the T&S administrator and to the creditor who submitted the proof (if that creditor is not the applicant).

## CHAPTER 2

## Quantification of Claims

### Estimate of value of debt

**53.**—(1) The T&S administrator must estimate the value of any debt which, by reason of its being subject to any contingency or for any other reason, does not have a certain value.

(2) The T&S administrator may revise any estimate previously made under paragraph (1), if the T&S administrator thinks fit by reference to any change of circumstances or to information becoming available.

(3) The T&S administrator must inform the creditor as to the estimate under paragraph (1) and any revision of it under paragraph (2).

(4) Where the value of a debt is estimated under this rule, the amount provable in the T&S administration in the case of that debt is that of the estimate for the time being.

### Discounts

**54.** All trade and other discounts which would have been available to the T&S company but for the T&S administration must be deducted from the claim, except a discount for immediate, early or cash settlement.

### Mutual credits etc. and set off

**55.**—(1) This rule applies where the T&S administrator has delivered a notice under rule 69 (notice of a proposed distribution).

(2) In this rule, "mutual dealings" means mutual credits, mutual debts or other mutual dealings between the T&S company and a creditor proving or claiming to prove for a debt in the T&S administration but does not include any of the following—

(a) any debt arising out of an obligation incurred after the T&S company entered T&S administration;

(b) any debt arising out of an obligation incurred at a time when the creditor had notice that—

(i) an application under section 161 of the 2004 Act (permission to pass resolution for voluntary winding up) was pending,

(ii) a petition for the winding up of the T&S company was pending,

(iii) an application for an administration order under the 1986 Act was pending,

(iv) an application for an T&S administration order was pending, or

(v) any person had given notice of intention to appoint an administrator under the 1986 Act;

(c) any debt which has been acquired by a creditor by assignment or otherwise, pursuant to an agreement between the creditor and any other party where that agreement was entered into—

(i) at a time when the creditor had notice that an application under section 161 of the 2004 Act was pending,

(ii) at a time when the creditor had notice that a petition for the winding up of the T&S company was pending,

(iii) at a time when the creditor had notice that an application for an administration order under the 1986 Act was pending,

(iv) at a time when the creditor had notice that an application for an T&S administration order was pending,

(v) at a time when the creditor had notice that any person had given notice of intention to appoint an administrator under the 1986 Act, or

(vi) after the T&S company entered T&S administration.

(3) An account must be taken as at the date of the notice referred to in paragraph (1) of what is due from each party to the other in respect of the mutual dealings and the sums due from one party must be set off against the sums due from the other.

(4) A sum must be treated as being due to or from the T&S company for the purposes of paragraph (3) whether—

(a) it is payable at present or in the future,

(b) the obligation by virtue of which it is payable is certain or contingent, or

(c) its amount is fixed or liquidated, or is capable of being ascertained by fixed rules or as a matter of opinion.

(5) Rule 53 applies for the purposes of this rule to any obligation to or from the T&S company which, by virtue of its being subject to any contingency or for any other reason, does not bear a certain value.

(6) Rules 56 to 58 apply for the purposes of this rule in relation to any sums due to the T&S company which—

(a) are payable in a currency other than sterling,

(b) are of a periodical nature, or

(c) bear interest.

(7) Rule 82 applies for the purposes of this rule to any sum due to or from the T&S company which is payable in the future.

(8) Only the balance (if any) of the account owed to the creditor is provable in the T&S administration.

(9) Alternatively the balance (if any) owed to the T&S company must be paid to the T&S administrator as part of the assets except where all or part of the balance results from a contingent or prospective debt owed by the creditor and in such a case the balance, or that part of it which results from the contingent or prospective debt, must be paid if and when the debt becomes due and payable.

(10) In this rule, "obligation" means an obligation however arising, whether by virtue of an agreement, rule of law or otherwise.

**Debt in foreign currency**

**56.**—(1) A proof for a debt incurred or payable in a currency other than sterling must state the amount of the debt in that currency.

(2) The T&S administrator must convert all such debts into sterling at a single rate for each currency determined by the T&S administrator by reference to the exchange rates prevailing on the date on which the T&S company entered T&S administration.

(3) On the next occasion when the T&S administrator communicates with the creditors the T&S administrator must advise them of any rate so determined.

(4) A creditor who considers that the rate determined by the T&S administrator is unreasonable may apply to the court.

(5) If, on hearing the application, the court finds that the rate is unreasonable it may itself determine the rate.

**Payments of a periodical nature**

**57.**—(1) In the case of rent and other payments of a periodical nature, the creditor may prove for any amounts due and unpaid up to the date on which the T&S company entered T&S administration.

(2) Where at that date any payment was accruing due, the creditor may prove for so much as would have been due at that date, if accruing from day to day.

**Interest**

**58.**—(1) Where a debt proved in the T&S administration bears interest, that interest is provable as part of the debt except in so far as it is payable in respect of any period after the relevant date.

(2) In the circumstances set out in this rule, the creditor's claim may include interest on the debt for periods before the relevant date although not previously reserved or agreed.

(3) If the debt is due by virtue of a written instrument, and payable at a certain time, interest may be claimed for the period from that time to the relevant date.

(4) If the debt is due otherwise, interest may only be claimed if, before the relevant date, demand for payment of the debt was made in writing by or on behalf of the creditor, and notice was given that interest would be payable from the date of the demand to the date of payment.

(5) Interest under paragraph (4) may only be claimed for the period from the date of the demand to the relevant date and, for the purposes of the 1986 Act and these Rules, must be charged at a rate not exceeding that mentioned in paragraph (6).

(6) The rate of interest to be claimed under paragraphs (3) and (4) is the rate specified in section 17 of the Judgments Act 1838(**a**) on the relevant date.

(7) Any surplus remaining after payment of the debts proved must, before being applied for any other purpose, be applied in paying interest on those debts in respect of the periods during which they have been outstanding since the relevant date.

(8) All interest payable under paragraph (7) ranks equally whether or not the debts on which it is payable rank equally.

(9) The rate of interest payable under paragraph (7) is whichever is the greater of the rate specified under paragraph (6) and the rate applicable to the debt apart from the T&S administration.

(10) In this rule, "relevant date" means the date on which the T&S company entered T&S administration.

**Debt payable at future time**

**59.** A creditor may prove for a debt of which payment was not yet due on the date when the T&S company entered T&S administration, subject to rule 82 (adjustment of dividend where payment made before time).

**Voluntary surrender of security**

**60.** A creditor who voluntarily surrenders a security may prove for the whole of the creditor's debt as if it were unsecured.

**Value of security**

**61.**—(1) A secured creditor may, with the agreement of the T&S administrator or the permission of the court, at any time alter the value which the secured creditor's proof puts upon the secured creditor's security.

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(**a**) 1838 c. 110. Section 17 was amended by S.I. 1993/564, 1998/2940; there are other amendments but none is relevant.

(2) Where the secured creditor has voted in respect of the unsecured balance of the secured creditor's debt and where revaluation is with the agreement of the T&S administrator, the T&S administrator must deliver a notice of the revaluation to the creditors within five business days after the office-holder's agreement.

**Surrender for non-disclosure**

**62.**—(1) If a secured creditor fails to disclose a security in the secured creditor's proof, the secured creditor must surrender that security for the general benefit of creditors, unless the court, on application by the secured creditor, relieves the secured creditor from the effect of this rule on the grounds that the omission was inadvertent or the result of honest mistake.

(2) If the court grants that relief, it may require or allow the creditor's proof to be amended, on such terms as may be just.

**Redemption by T&S administrator**

**63.**—(1) The T&S administrator may at any time deliver a notice to a creditor whose debt is secured that the T&S administrator proposes, at the expiration of 28 days from the date of the notice, to redeem the security at the value put upon it in the creditor's proof.

(2) The creditor may, within 21 days of the date of delivery of the notice (or such longer period as the T&S administrator may allow), alter the value of the creditor's security in accordance with rule 61.

(3) If the creditor alters the value of the security in accordance with rule 61, the T&S administrator may only redeem at the new value.

(4) If the T&S administrator redeems the security, the cost of transferring it is payable as an expense out of the T&S company's assets.

(5) A secured creditor may at any time deliver a notice to the T&S administrator requiring the T&S administrator to elect whether or not to redeem the security at the value then placed on it.

(6) The T&S administrator has three months from the date of delivery of a notice under paragraph (5) in which to redeem the security or elect not to redeem the security.

**Test of security's value**

**64.**—(1) Paragraph (2) applies if the T&S administrator is dissatisfied with the value which a secured creditor puts on the creditor's security, whether in the creditor's proof or by way of revaluation under rule 61.

(2) The T&S administrator may require any property comprised in the security to be offered for sale.

(3) The terms of the sale must be such as may be agreed between the T&S administrator and the secured creditor, or as the court may direct.

(4) If the sale is by auction, the T&S administrator on behalf of the T&S company, and the creditor on the creditor's own behalf, may appear and bid.

(5) This rule does not apply if the value of the security has been altered with the court's permission.

**Realisation of security by creditor**

**65.** If a creditor who has valued the creditor's security subsequently realises it, whether or not at the instance of the T&S administrator—

(a) the net amount realised must be treated in all respects, including in relation to any valuation in a proof, as an amended valuation made by the creditor, and

(b) the creditor may prove for the balance of the creditor's debt.

## CHAPTER 3

Distributions

### Distribution to creditors generally

**66.**—(1) This Chapter applies where the T&S administrator makes, or proposes to make, a distribution to any class of creditors other than secured creditors.

(2) Where the distribution is to a particular class of creditors, a reference in this Chapter to creditors is, in so far as the context requires, a reference to that class of creditors only.

### Debts of insolvent T&S company to rank equally

**67.** Debts other than preferential debts rank equally between themselves in the T&S administration and, after the preferential debts, must be paid in full unless the assets are insufficient for meeting them, in which case they abate in equal proportions between themselves.

### Supplementary provisions as to dividend

**68.**—(1) In the calculation and distribution of a dividend the T&S administrator must make provision for each of the following—

(a) any debts which appear to the T&S administrator to be due to persons who, by reason of the distance of their place of residence, may not have had sufficient time to tender and establish their proofs;

(b) any debts which are the subject of claims which have not yet been determined;

(c) disputed proofs and claims.

(2) A creditor who has not proved the creditor's debt before the declaration of any dividend is not entitled to disturb, by reason that the creditor has not participated in it, the distribution of that dividend or any other dividend declared before the creditor's debt was proved, but—

(a) when the creditor has proved that debt the creditor is entitled to be paid, out of any money for the time being available for the payment of any further dividend, any dividend which the creditor has failed to receive;

(b) any dividend payable under sub-paragraph (a) must be paid before the money is applied to the payment of any such further dividend.

(3) No action lies against the T&S administrator for a dividend, but if the T&S administrator refuses to pay a dividend the court may, if it thinks just, order the T&S administrator to pay it and also to pay, out of the T&S administrator's own money—

(a) interest on the dividend, at the rate for the time being specified in section 17 of the Judgments Act 1838, from the time when it was withheld, and

(b) the costs of the proceedings in which the order to pay is made.

### Notice of proposed distribution

**69.**—(1) Where the T&S administrator proposes to make a distribution to creditors or declare a dividend, the T&S administrator must give notice of this.

(2) The notice must—

(a) be delivered to all creditors whose addresses are known to the T&S administrator;

(b) state whether the proposed distribution or dividend is—

(i) to preferential creditors, or

(ii) preferential creditors and unsecured creditors;

(c) state that it is the intention of the T&S administrator to make a distribution to creditors or declare a dividend (as the case may be) within the period of two months from the last date for proving;

(d) specify whether the proposed distribution or dividend is interim or final;

(e) specify the last date by which proofs may be delivered, which must be—

(i) the same date for all creditors, and

(ii) not less than 21 days from the date of the notice;

(f) specify the place to which proofs must be delivered;

(g) include the additional information required by rule 70 where the T&S administrator intends to treat a small debt as proved for the purposes of paying a dividend;

(h) where the T&S administrator proposes to declare a dividend to unsecured creditors, state the value of the prescribed part, unless there is no prescribed part or the court has made an order under section 176A(5) of the 1986 Act.

(3) Subject to paragraph (4)(b), a copy of the notice—

(a) must be gazetted;

(b) may be advertised in such other manner as the T&S administrator thinks fit.

(4) Where the proposed dividend is only to preferential creditors—

(a) the notice need only be delivered to those creditors in whose cases the T&S administrator has reason to believe that their debts are preferential;

(b) the notice need only be gazetted if the T&S administrator thinks fit.

**Further contents of notice to creditors owed small debts, etc.**

**70.**—(1) The T&S administrator may treat a debt, which is a small debt according to the accounting records or the statement of affairs of the T&S company, as if it were proved for the purposes of paying a dividend.

(2) Where the T&S administrator intends to treat such a debt as if it were proved, the notice delivered under rule 69 must also—

(a) state the amount of the debt which the T&S administrator believes to be owed to the creditor according to the accounting records or statement of affairs of the T&S company;

(b) state that the T&S administrator will treat the debt which is stated in the notice, being for £1,000 or less, as proved for the purposes of paying a dividend unless the creditor advises the T&S administrator that the amount of the debt is incorrect or that no debt is owed;

(c) require the creditor to notify the T&S administrator by the last date for proving if the amount of the debt is incorrect or if no debt is owed;

(d) inform the creditor that where the creditor advises the T&S administrator that the amount of the debt is incorrect the creditor must also submit a proof in order to receive a dividend.

(3) The information required by paragraph (2)(a) may take the form of a list of small debts which the T&S administrator intends to treat as proved which includes the debt owed to the particular creditor to whom the notice is being delivered.

**Sole or final dividend**

**71.**—(1) Where it is intended that the distribution is to be a sole or final dividend, the T&S administrator must, after the last date for proving set out in the notice under rule 69—

(a) pay any sums payable in accordance with the provisions of paragraph 99 of Schedule B1 to the 1986 Act,

(b) pay any sums (including any debts or liabilities and the T&S administrator's own remuneration and expenses) which would, if the T&S administrator were to cease to be

the T&S administrator of the T&S company, be payable out of the property of which the T&S administrator had custody or control in accordance with the provisions of paragraph 99 of Schedule B1 to the 1986 Act, and

(c) declare and distribute that dividend without regard to the claim of any person in respect of a debt not already proved.

(2) The reference in paragraph (1)(c) to debts that have not been proved does not include small debts treated as proved by the T&S administrator.

(3) The court may, on the application of any person, postpone the date specified in the notice as the last date for proving.

**Admission or rejection of proofs following last date for proving**

**72.**—(1) Unless the T&S administrator has already dealt with them, the T&S administrator must within 14 days of the last date for proving set out in the notice under rule 69—

(a) admit or reject, in whole or in part, proofs delivered to the T&S administrator, or

(b) make such provision in respect of them as the T&S administrator thinks fit.

(2) The T&S administrator is not obliged to deal with a proof delivered after the last date for proving, but may do so, if the T&S administrator thinks fit.

(3) In the declaration of a dividend a payment must not be made more than once in respect of the same debt.

**Postponement or cancellation of dividend**

**73.**—(1) If paragraph (2) applies, the T&S administrator may postpone or cancel a dividend.

(2) This paragraph applies if, in the two-month period referred to in rule 69(2)(c) an application is made to the court for the T&S administrator's decision on a proof to be reversed or varied, or for a proof to be excluded, or for a reduction of the amount claimed.

(3) Where the dividend is postponed or cancelled a new notice under rule 69 will be required if the dividend is paid subsequently.

**Declaration of dividend**

**74.**—(1) The T&S administrator must proceed to declare the dividend of which the T&S administrator gave notice under rule 69 within the two-month period referred to in rule 69(2)(c), unless—

(a) the dividend is postponed or cancelled in accordance with rule 73, or

(b) paragraph (2) applies.

(2) The T&S administrator must not declare a dividend so long as there is pending any application to the court to—

(a) reverse or vary a decision of the T&S administrator on a proof,

(b) exclude a proof, or

(c) reduce the amount claimed.

(3) The court may give permission for the T&S administrator to declare a dividend even where paragraph (2) applies.

(4) Where the court gives permission under paragraph (3), the T&S administrator must make such provision in respect of the proof in question as the court directs.

**Notice of declaration of a dividend**

**75.**—(1) Where the T&S administrator declares a dividend, the T&S administrator must deliver notice to all creditors who have proved their debts.

(2) The notice must include the following relating to the T&S administration—

(a) the amounts raised from the sale of assets, indicating, so far as is practicable, amounts raised by the sale of particular assets;

(b) payments made by the T&S administrator when acting as such;

(c) where the T&S administrator proposed to make a distribution to unsecured creditors, the value of the prescribed part, unless there is no prescribed part or the court has made an order under section 176A(5) of the 1986 Act;

(d) provision (if any) made for unsettled claims, and funds (if any) retained for particular purposes;

(e) the total amount to be distributed and the rate of dividend;

(f) whether, and if so when, any further dividend is expected to be declared.

**Payments of dividends and related matters**

**76.**—(1) The dividend may be distributed simultaneously with the notice declaring it.

(2) Payment of the dividend may be made by post, or arrangements may be made with any creditor for it to be paid to the creditor in another way, or held for the creditor's collection.

**Notice of no dividend, or no further dividend**

**77.**—(1) If the T&S administrator delivers notice to creditors that the T&S administrator is unable to declare any dividend or any further dividend (as the case may be), the notice must contain a statement to the effect either—

(a) that no funds have been realised, or

(b) that the funds realised have already been distributed or used or allocated for paying the expenses of T&S administration.

(2) The information required by paragraph (2) may be included in a progress report (see rule 26).

**Proof altered after payment of dividend**

**78.**—(1) Paragraph (2) applies if, after payment of a dividend, the amount claimed by a creditor in the creditor's proof is increased.

(2) Where this paragraph applies, the creditor is not entitled to disturb the distribution of the dividend but is entitled to be paid, out of any money for the time being available for the payment of any further dividend, any dividend which the creditor has failed to receive.

(3) Any dividend payable under paragraph (2) must be paid before the money there referred to is applied to the payment of any such further dividend.

(4) If, after a creditor's proof has been admitted, the proof is withdrawn or excluded, or the amount is reduced, the creditor is liable to repay to the T&S administrator, for the credit of the T&S administration, any amount overpaid by way of dividend.

**Secured creditors**

**79.**—(1) Paragraphs (2) to (4) apply where a creditor alters the value of the creditor's security at a time when a dividend has been declared.

(2) If the alteration results in a reduction of the creditor's unsecured claim ranking for dividend, the creditor must as soon as reasonably practicable repay to the T&S administrator, for the credit of the T&S administration, any amount received by the creditor as dividend in excess of that to which the creditor would be entitled having regard to the alteration of the value of the security.

(3) If the alteration results in an increase of the creditor's unsecured claim, the creditor is entitled to receive from the T&S administrator, out of any money for the time being available for

the payment of a further dividend, before any such further dividend is paid, any dividend which the creditor has failed to receive, having regard to the alteration of the value of the security.

(4) The creditor is not entitled to disturb any dividend declared, whether or not distributed, before the date of the alteration.

**Disqualification from dividend**

**80.** If a creditor contravenes any provision of the 1986 Act or these Rules relating to the valuation of securities, the court may, on the application of the T&S administrator, order that the creditor be wholly or partly disqualified from participation in any dividend.

**Assignment of right to dividend**

**81.**—(1) If a person entitled to a dividend (a "relevant person") delivers notice to the T&S administrator that the relevant person wishes the dividend to be paid to another person, or that the relevant person has assigned the entitlement to another person, the T&S administrator must pay the dividend to that other person accordingly.

(2) A notice under paragraph (1) must specify the name and address of the person to whom payment is to be made.

**Adjustment where dividend paid before time**

**82.**—(1) Where a creditor has proved for a debt of which payment is not due at the date of the declaration of a dividend, the creditor is entitled to the dividend equally with other creditors, but subject as follows.

(2) For the purpose of dividend (and no other purpose), the amount of the creditor's admitted proof (or, if a distribution has previously been made to the creditor, the amount remaining outstanding in respect of the creditor's admitted proof) is to be reduced by applying the following formula—

$$x / 1.05^n$$

where—

(a) "x" is the value of the admitted proof, and

(b) "n" is the period beginning with the date on which the T&S company entered T&S administration and ending with the date on which the payment of the creditor's debt would otherwise be due expressed in years (part of a year being expressed as a decimal fraction of a year).

**Division of unsold assets**

**83.**—(1) The T&S administrator may divide qualifying property in its existing form amongst the creditors of the T&S company—

(a) according to its estimated value, and

(b) with the permission of the creditors.

(2) In paragraph (1), "qualifying property" is any property which from its peculiar nature or other special circumstances cannot be readily or advantageously sold.

(3) The T&S administrator must—

(a) in the receipts and payments account included in the progress report under rule 26, state the estimated value of the property divided amongst the creditors of the T&S company under paragraph (1) during the period to which the report relates, and

(b) as a note to the account, provide details of the basis of the valuation.

# PART 8

## The T&S administrator

### Fixing of remuneration

**84.**—(1) The T&S administrator is entitled to receive remuneration for services as T&S administrator.

(2) The remuneration must be fixed by reference to the time properly given by the T&S administrator and the T&S administrator's staff in attending to matters arising in the T&S administration.

(3) The T&S administrator must make an application to court for the remuneration to be fixed by the court.

(4) The T&S administrator must deliver at least 14 days' notice of the T&S administrator's application to the following, who may appear or be represented—

(a) the Secretary of State;

(b) the Gas and Electricity Markets Authority;

(c) the creditors of the T&S company.

(5) In fixing the remuneration, the court must have regard to the following matters—

(a) the complexity (or otherwise) of the case;

(b) any respects in which, in connection with the T&S company's affairs, there falls on the T&S administrator any responsibility of an exceptional kind or degree;

(c) the effectiveness with which the T&S administrator appears to be carrying out, or to have carried out, the T&S administrator's duties as such;

(d) the value and nature of the property with which the T&S administrator has to deal.

(6) Where there are joint T&S administrators, it is for them to agree between themselves how the remuneration payable should be apportioned.

(7) Any dispute arising between joint T&S administrators in connection with paragraph (6) may be referred to the court for settlement by order.

(8) If the T&S administrator is a solicitor and employs the T&S administrator's own firm, or any partner in it, to act on behalf of the T&S company, profit costs must not be paid unless this is authorised by the court.

### Remuneration of new T&S administrator

**85.** If a new T&S administrator is appointed in place of another, any court order in effect under rule 84 immediately before the former T&S administrator ceased to hold office continues to apply in respect of the remuneration of the new T&S administrator until a further court order is made in accordance with those provisions.

# PART 9

## Ending T&S administration

### Interpretation: final progress reports, etc.

**86.** In this Part—

"final progress report" means a progress report which includes a summary of—

(a) the T&S administrator's proposals,

(b) any major amendments to, or deviations from, those proposals,

(c) the steps taken during the T&S administration, and

(d) the outcome;

"progress report" means a report which complies with rule 26.

**Application to court**

**87.**—(1) An application to court under paragraph 79 of Schedule B1 to the 1986 Act(**a**) for an order ending a T&S administration must have attached to it—

(a) a progress report for the period since—

(i) the last progress report (if any), or

(ii) if there has been no previous progress report, the date on which the T&S company entered T&S administration, and

(b) a statement indicating what the applicant thinks should be the next steps for the T&S company (if applicable).

(2) Where such an application is made, the applicant must—

(a) at least five business days before the application is made, deliver notice of the applicant's intention to apply to court to the following—

(i) the person who made the application for the T&S administration order (unless the applicant in both cases is the same);

(ii) the creditors of the T&S company;

(b) attach to the application to court a statement that notice has been delivered to the creditors, and copies of any response from creditors to that notice.

(3) Where such an application is made other than by the T&S administrator—

(a) the applicant must also, at least five business days before the application is made, deliver notice to the T&S administrator of the applicant's intention to apply to court;

(b) upon receipt of such notice the T&S administrator must, before the end of the five business day notice period, provide the applicant with a progress report for the period since the last progress report (if any) or the date the T&S company entered T&S administration.

(4) Where the application is made other than by the Secretary of State, the application—

(a) may only be made with the consent of the Secretary of State, and

(b) must state it is made with the consent of the Secretary of State.

(5) Where the T&S administrator applies to court under paragraph 79 of Schedule B1 to the 1986 Act in conjunction with a petition under section 124 of the 1986 Act(**b**) for an order to wind up the T&S company, the notice to creditors under paragraph (2)(a)(ii) must also state whether the T&S administrator intends to seek appointment as liquidator.

**Notification by T&S administrator of court order**

**88.**—(1) Where the court makes an order to end the T&S administration, it must, where the applicant is not the T&S administrator, deliver a copy of the order to the T&S administrator.

(2) The T&S administrator must as soon as reasonably practicable deliver a copy of the order and a copy of the final progress report to—

(a) the registrar of companies,

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(**a**) Paragraph 79 was amended by the Small Business, Enterprise and Employment Act 2015, Schedule 9, paragraph 10.

(**b**) Section 124 was amended by the Criminal Justice Act 1988 (c. 33), section 62(2), the Companies Act 1989, section 60(2), S.I. 2002/1240, the Courts Act 2003 (c. 39), Schedule 8, paragraph 294, S.I. 2004/2326, the Companies (Audit, Investigations and Community Enterprise) Act 2004, section 50(3), S.I. 2006/2078, 2009/1941, 2013/496, 2019/146 and the Corporate Insolvency and Governance Act 2020, Schedule 3, paragraph 11.

(b) the directors of the T&S company, and

(c) the Secretary of State, the Gas and Electricity Markets Authority and all those persons to whom notice of the T&S administrator's appointment was delivered.

**Moving from T&S administration to creditors' voluntary liquidation**

**89.**—(1) Where, for the purposes of paragraph 83(3) of Schedule B1 to the 1986 Act, the T&S administrator delivers to the registrar of companies a notice of moving from T&S administration to creditors' voluntary liquidation, the notice must include the name and IP number of the proposed liquidator.

(2) The notice to the registrar of companies must be accompanied by a copy of the T&S administrator's final progress report, which must include details of the assets to be dealt with in the liquidation.

(3) As soon as reasonably practicable after delivery of the notice to the registrar of companies, the T&S administrator must deliver—

(a) a copy of the notice and final progress report to the Secretary of State, the Gas and Electricity Markets Authority and all those persons to whom notice of the T&S administrator's appointment was delivered, and

(b) a copy of the final progress report with any other copy of the notice that is sent as required by paragraph 83(5)(b) of Schedule B1 to the 1986 Act.

(4) For the purposes of paragraph 83(7)(a) of Schedule B1 to the 1986 Act, a person is nominated as liquidator in accordance with rule 21(8) and (9) or 25(3)(e) and that person's appointment takes effect following registration under paragraph (1) of this rule—

(a) by virtue of the T&S administrator's proposals or revised proposals, or

(b) following a decision sought by the T&S administrator under rule 29.

(5) The Gas and Electricity Markets Authority must notify the Secretary of State before consenting to the T&S administrator delivering a notice of moving from T&S administration to creditors' voluntary liquidation to the registrar of companies.

**Moving from T&S administration to dissolution**

**90.**—(1) Where, for the purposes of paragraph 84(1) of Schedule B1 to the 1986 Act(**a**), the T&S administrator delivers to the registrar of companies a notice of moving from T&S administration to dissolution, the T&S administrator must attach to that notice a final progress report.

(2) As soon as reasonably practicable after delivering the notice to the registrar of companies, the T&S administrator must deliver—

(a) a copy of the notice and final progress report to the Secretary of State, the Gas and Electricity Markets Authority and all those persons to whom notice of the T&S administrator's appointment was delivered, and

(b) a copy of the final progress report with any other copy of the notice that is sent as required by paragraph 84(5)(b) of Schedule B1 to the 1986 Act.

(3) Where a court makes an order under paragraph 84(7) of Schedule B1 to the 1986 Act it must, where the applicant is not the T&S administrator, deliver a copy of the order to the T&S administrator.

(4) The T&S administrator must deliver a copy of the order to the registrar of companies with the notice required by paragraph 84(8) of Schedule B1 to the 1986 Act.

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(**a**) Paragraph 84 was amended by the Small Business, Enterprise and Employment Act 2015, Schedule 9, paragraph 10 and S.I. 2019/146.

(5) The Gas and Electricity Markets Authority must notify the Secretary of State before directing the T&S administrator to deliver a notice of moving from T&S administration to dissolution to the registrar of companies.

**Provision of information to the Secretary of State**

**91.**—(1) Paragraph (2) applies where the T&S administration ends pursuant to paragraph 79, 83 or 84 of Schedule B1 to the 1986 Act.

(2) The T&S administrator must, at the same time as delivering the final progress report to the Secretary of State under rule 88(2), 89(3) or 90(2), provide the Secretary of State with the following information—

(a) a breakdown of the relevant debts of the T&S company which remain outstanding, and

(b) details of any shortfall in the property of the T&S company available for meeting the relevant debts.

(3) In paragraph (2), "relevant debts" means an obligation to do any of the following—

(a) to make payments in respect of the expenses or remuneration of any person as T&S administrator of the T&S company ("the company");

(b) to make payment in discharge of a debt or liability of the company arising out of a contract entered into at a time when the T&S administration order was in force by the person who at that time was the T&S administrator of the company;

(c) to repay the whole or any part of a grant made to the company under section 165 of the 2004 Act as applied by section 33 of the 2022 Act;

(d) to repay a loan made to the company under section 165 of the 2004 Act (as applied by section 33 of the 2022 Act), or to pay interest on such a loan;

(e) to make a payment under section 166(4) of the 2004 Act (as applied by section 33 of the 2022 Act);

(f) to make a payment under section 167(5) of the 2004 Act (as applied by section 33 of the 2022 Act).

(4) In paragraph (2)(b)—

(a) a "shortfall" arises if, in a case where the company is or has been subject to a T&S administration order, the property available (apart from conditions falling within section 35(1) and (5) of the 2022 Act) for meeting relevant debts is insufficient for meeting them, and

(b) amounts are applied in making good that shortfall if they are paid in or towards discharging so much of a relevant debt as cannot be met out of the property otherwise available for meeting relevant debts.

# PART 10

## Replacing the T&S administrator

**Grounds for resignation**

**92.**—(1) The T&S administrator may resign—

(a) on the grounds of ill health,

(b) because the T&S administrator intends ceasing to be in practice as an insolvency practitioner, or

(c) because there is some conflict of interest, or a change in personal circumstances, which prevents or makes impracticable the further discharge by the T&S administrator of the duties of T&S administrator.

(2) The T&S administrator may, with the permission of the court, resign on grounds other than those specified in paragraph (1).

**Notice of intention to resign**

**93.**—(1) The T&S administrator must give at least five business days' notice of the T&S administrator's intention—

(a) to resign in a case falling within rule 92(1);

(b) to apply for the court's permission to resign in a case falling within rule 92(2).

(2) The notice must be delivered—

(a) to the Secretary of State;

(b) to the Gas and Electricity Markets Authority;

(c) if there is a continuing T&S administrator of the T&S company, to that continuing T&S administrator;

(d) if there is no such T&S administrator, to the T&S company and its creditors, including any floating charge holders;

(e) to the Health and Safety Executive;

(f) to the Oil and Gas Authority;

(3) The notice must—

(a) be headed "Notice of intention to resign as T&S administrator";

(b) include immediately below the heading—

(i) the full name, registered address, registered number and any other trading names of the T&S company;

(ii) details of the court where the proceedings are and the court reference number.

(4) The notice must also include—

(a) the date of the appointment of the T&S administrator;

(b) the name of the person who made the T&S administration application;

(c) in a case falling within rule 92(1), the date with effect from which the T&S administrator intends to resign;

(d) in a case falling within rule 92(2), the date on which the T&S administrator intends to file with the court an application for permission to resign.

(5) The notice must be accompanied by a summary of the T&S administrator's receipts and payments.

**Notice of resignation to court under the 1986 Act, Schedule B1, paragraph 87(2)**

**94.**—(1) Notice of resignation under paragraph 87(2) of Schedule B1 to the 1986 Act(**a**) must be given by filing the notice with the court.

(2) Within five business days of filing the notice of resignation with the court, the T&S administrator must deliver a copy of the notice to—

(a) the registrar of companies, and

(b) all persons to whom notice of intention to resign was delivered under rule 93.

(3) The notice of resignation must—

(a) be headed "Notice of resignation by T&S administrator";

(b) include immediately below the heading—

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(**a**) Paragraph 87 was amended by the Enterprise Act 2002, Schedule 16, paragraph 1.

(i) the full name, registered address, registered number and any other trading names of the T&S company;

(ii) details of the court where the proceedings are and the court reference number.

(4) The notice must also state—

(a) the date of the appointment of the T&S administrator;

(b) the name of the person who made the T&S administration application;

(c) the date from which the resignation is to have effect;

(d) where the resignation is with the permission of the court, the date on which permission was given.

**Application to court to remove T&S administrator from office**

**95.**—(1) An application for an order under paragraph 88 of Schedule B1 to the 1986 Act that the T&S administrator be removed from office must state the grounds on which the order is requested.

(2) A copy of the application must be delivered, not less than five business days before the date fixed for the hearing—

(a) to the T&S administrator;

(b) to the Secretary of State;

(c) to the Gas and Electricity Markets Authority;

(d) to the joint T&S administrator (if any);

(e) where there is not a joint T&S administrator, to the T&S company and its creditors, including any floating charge holders;

(f) to the Health and Safety Executive;

(g) to the Oil and Gas Authority.

(3) Where the court makes an order removing the T&S administrator it must deliver a copy of the order to the applicant.

(4) Following receipt of a copy of the order, the applicant must deliver a copy of the order—

(a) as soon as reasonably practicable, to the T&S administrator, and

(b) within five business days, to—

(i) the registrar of companies, and

(ii) all persons to whom a copy of the application was delivered under paragraph (2).

**Notice of vacation of office when T&S administrator ceases to be qualified to act**

**96.** A T&S administrator who has ceased to be qualified to act as an insolvency practitioner in relation to the T&S company and gives notice in accordance with paragraph 89 of Schedule B1 to the 1986 Act(**a**) must also deliver notice to—

(a) the Secretary of State;

(b) the Gas and Electricity Markets Authority;

(c) the registrar of companies;

(d) the Health and Safety Executive;

(e) the Oil and Gas Authority.

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(**a**) Paragraph 89 was amended by the Enterprise Act 2002, Schedule 16, paragraph 1.

**T&S administrator deceased**

**97.**—(1) If the T&S administrator dies, a notice of the fact and date of death must be filed with the court.

(2) The notice must be filed as soon as reasonably practicable by one of the following—

(a) a surviving T&S administrator;

(b) a member of the deceased T&S administrator's firm, if the deceased was a member or employee of a firm;

(c) an officer of the deceased T&S administrator's company, if the deceased was an officer or employee of a company;

(d) a personal representative of the deceased T&S administrator.

(3) If such a notice has not been filed within the 21 days following the T&S administrator's death then any other person may file the notice.

(4) The person who files the notice must also deliver a notice to the registrar of companies which contains—

(a) the date of the appointment of the T&S administrator;

(b) the fact and date of death.

(5) The person who files the notice must also deliver a copy of it to—

(a) the Secretary of State;

(b) the Gas and Electricity Markets Authority;

(c) the Health and Safety Executive;

(d) the Oil and Gas Authority.

**Application to replace**

**98.**—(1) Where an application is made to court under paragraph 91(1) of Schedule B1 to the 1986 Act to appoint a replacement T&S administrator, the application must be accompanied by a statement in accordance with rule 6 by the person proposed to be the replacement T&S administrator.

(2) In addition to those persons referred to in section 156(2) of the 2004 Act and rule 9(3), the applicant must deliver a copy of the application to the person who made the application for the T&S administration order.

(3) Rule 159 applies to the service of an application under paragraph 91(1) of Schedule B1 to the 1986 Act as it applies to service of an application for an T&S administration order.

(4) Rules 11 and 12 apply to an application under paragraph 91(1) of Schedule B1 to the 1986 Act as they apply to an application for an T&S administration order.

**Appointment of replacement or additional T&S administrator**

**99.** Where a replacement T&S administrator is appointed or an additional T&S administrator is appointed as a joint T&S administrator—

(a) rule 13 applies,

(b) the replacement or additional T&S administrator must deliver notice of the appointment to the registrar of companies, and

(c) all documents must clearly identify the appointment of a replacement T&S administrator or an additional T&S administrator appointed as a joint T&S administrator.

**T&S administrator's duties on vacating office**

**100.**—(1) A T&S administrator who ceases to be in office as such, in consequence of removal, resignation or ceasing to be qualified to act as an insolvency practitioner, must as soon as reasonably practicable deliver to the person succeeding as T&S administrator—

(a) the assets, after deduction of any expenses properly incurred and distributions made by the departing T&S administrator,

(b) the records of the T&S administration, including correspondence, proofs and other documents relating to the T&S administration while it was within the responsibility of the departing T&S administrator, and

(c) the T&S company's books, papers and other records.

(2) It is an offence for the T&S administrator to fail to comply with paragraph (1).

# PART 11

## Court Procedure and Practice

### CHAPTER 1

### Applications

**Preliminary**

**101.** This Chapter applies to any application made to the court in T&S administration proceedings, except an application for a T&S administration order.

**Contents of application**

**102.**—(1) Each application must state—

(a) that the application is made under the 1986 Act or these Rules (as applicable);

(b) the section of the 1986 Act, or paragraph of a Schedule to the 1986 Act, or the number of the rule under which it is made (as the case may be);

(c) the names of the parties;

(d) the name of the T&S company which is the subject of the T&S administration proceedings;

(e) the court (and where applicable, the division or district registry of that court) in which the application is made;

(f) where the court has previously allocated a number to the T&S administration proceedings within which the application is made, that number;

(g) the nature of the remedy or order applied for or the directions sought from the court;

(h) the names and addresses of the persons on whom it is intended to serve the application or that no person is intended to be served;

(i) where the 1986 Act or these Rules require that notice of the application is to be delivered to specified persons, the names and addresses of all those persons so far as known to the applicant;

(j) the applicant's address for service.

(2) The application must be authenticated by the applicant if the applicant is acting in person or, when the applicant is not so acting, by or on behalf of the applicant's solicitor.

**Application under section 176A(5) of the 1986 Act to disapply section 176A of the 1986 Act**

**103.**—(1) An application under section 176A(5) of the 1986 Act must be accompanied by a witness statement by the T&S administrator.

(2) The witness statement must—

(a) state that the application arises in the course of a T&S administration;

(b) contain a summary of the financial position of the T&S company;

(c) contain the information substantiating the T&S administrator's view that the cost of making a distribution to unsecured creditors would be disproportionate to the benefits.

(3) An application under section 176A(5) of the 1986 Act may be made without the application being served upon or notification to any other party.

**Notice of order under section 176A(5) of the 1986 Act**

**104.**—(1) Where the court makes an order under section 176A(5) of the 1986 Act, it must as soon as reasonably practicable deliver two sealed copies of the order to the T&S administrator.

(2) Where the court has made an order under section 176A(5) of the 1986 Act, the T&S administrator must as soon as reasonably practicable deliver notice of the order to each creditor of whose address and claim the T&S administrator is aware.

(3) The court may direct that the requirement in paragraph (2) is complied with if a notice is published by the T&S administrator which, in addition to containing the contents required by Chapter 4 of Part 13, states that the court has made an order disapplying the requirement to set aside the prescribed part.

(4) As soon as reasonably practicable a notice under paragraph (3)—

(a) must be gazetted;

(b) may be advertised in such other manner as the T&S administrator thinks fit.

(5) The T&S administrator must deliver a copy of the order to the registrar of companies as soon as reasonably practicable after the making of the order.

**Filing and service of application**

**105.**—(1) An application filed with the court in hard copy form must be accompanied by one copy and a number of additional copies equal to the number of persons who are to be served with the application.

(2) Where an application is filed with the court, the court must fix a venue for the application to be heard unless—

(a) it considers it is not appropriate to do so,

(b) the rule under which the application is brought provides otherwise, or

(c) the case is one to which rule 106 applies.

(3) The applicant must serve a sealed copy of the application, endorsed with the venue for the hearing, on the respondent named in the application unless the court directs, or these Rules provide, otherwise.

(4) The court may also give one or more of the following directions—

(a) that the application be served upon persons other than those specified by the relevant provision of the 1986 Act or these Rules;

(b) that service upon any person may be dispensed with;

(c) that such persons be notified of the application and venue in such other a way as the court specifies;

(d) such other directions as the court sees fit.

(5) A sealed copy of the application must be served at least 14 days before the date fixed for its hearing unless—

(a) the provision of the 1986 Act or these Rules under which the application is made makes different provision, or

(b) the case is one to which paragraph (6) applies (urgency).

(6) Where the case is one of urgency, the court may (without limiting its general power to extend or abridge time limits)—

(a) hear the application immediately, either with or without notice to, or the attendance of, other parties, or

(b) authorise a shorter period of service than that provided for by paragraph (5);

and any such application may be heard on terms providing for the filing or service of documents, or the carrying out of other formalities, as the court thinks just.

**Hearings without notice**

**106.** Where the provisions of the 1986 Act or these Rules do not require service of the application on, or notice of it to be delivered to, any person, the court may—

(a) hear the application as soon as reasonably practicable without fixing a venue,

(b) fix a venue for the application to be heard, in which case rule 105 applies to the extent that it is relevant, or

(c) determine the application without a hearing,

but nothing in those provisions is to be taken as prohibiting the applicant from giving such notice if the applicant wishes to do so.

**Hearing of application**

**107.**—(1) In the High Court, the jurisdiction of the court to hear and determine an application may be exercised by an Insolvency and Companies Court Judge or District Judge of the High Court, to whom any application must be made in the first instance, unless—

(a) a direction to the contrary has been given, or

(b) it is not within the Judge's power to make the order required.

(2) Where the application is made to an Insolvency and Companies Court Judge or District Judge of the High Court, that Judge may refer to a High Court Judge any matter which the Insolvency and Companies Court Judge or District Judge of the High Court thinks should properly be decided by a High Court Judge.

(3) Following a reference under paragraph (2) the High Court Judge may either dispose of the matter or refer it back to the Insolvency and Companies Court Judge or District Judge of the High Court with such directions as the High Court Judge thinks just.

(4) Nothing in this rule precludes an application being made directly to a High Court Judge in a proper case.

**Witness statements**

**108.**—(1) Where evidence is required by the 1986 Act or these Rules as to any matter, such evidence may be given by witness statement unless—

(a) in any specific case a rule or the 1986 Act makes different provision, or

(b) the court otherwise directs.

(2) Paragraph (1) is subject to rule 109 (use of reports).

(3) Unless the provisions of the 1986 Act or these Rules under which the application is made provide otherwise, or the court otherwise directs—

(a) if the applicant intends to rely at the first hearing on evidence in a witness statement, the applicant must file the witness statement with the court and serve a copy on the respondent, not less than 14 days before the date fixed for the hearing, and

(b) where a respondent to an application intends to oppose it and rely for that purpose on evidence in a witness statement, the respondent must file the witness statement with the court and serve a copy on the applicant, not less than five business days before the date fixed for the hearing.

(4) The court may, on the application of any party to the matter in question, order the attendance for cross-examination of the person making the witness statement.

(5) Where, after such an order has been made, the person in question does not attend, that person's witness statement must not be used in evidence without the permission of the court.

**Use of reports**

**109.**—(1) A report may be filed in court by the T&S administrator instead of a witness statement, unless the application involves other parties or the court otherwise directs.

(2) In any case where a report is filed instead of a witness statement, the report is to be treated for the purposes of rule 108 and any hearing before the court as if it were a witness statement.

**Directions and adjournment**

**110.**—(1) The court may at any time give such directions as it thinks just as to the following—

(a) service or notice of the application on or to any other person;

(b) whether the application is to be served and generally the procedure on the application, including whether a hearing is necessary;

(c) the matters, if any, to be dealt with in evidence;

(d) the manner in which any evidence is to be provided and, in particular, as to the following—

(i) the taking of evidence wholly or partly by witness statement or orally;

(ii) any report to be made by the T&S administrator;

(iii) the cross-examination of the maker of a witness statement or of a report.

(2) The court may adjourn the hearing of an application on such terms as it thinks just.

CHAPTER 2

Enforcement Procedures

**Enforcement of court orders**

**111.** In T&S administration proceedings, orders of the court may be enforced in the same manner as a judgment to the same effect.

**Orders enforcing compliance**

**112.**—(1) The court may, on an application by the T&S administrator, make such orders as it thinks necessary for the enforcement of obligations falling on any person in accordance with—

(a) paragraph 47 of Schedule B1 to the 1986 Act (duty to submit statement of affairs), or

(b) section 235 of the 1986 Act (duty to co-operate with T&S administrator).

(2) An order of the court under this rule may provide that all costs of and incidental to the application for it are to be borne by the person against whom the order is made.

**Warrant under section 236 of the 1986 Act**

**113.**—(1) For the purpose of the issue of a warrant under section 236 of the 1986 Act(**a**) (inquiry into insolvent company's dealings), the persons referred to in that section as the prescribed officer of the court are the tipstaff and the tipstaff's assistants of the court.

(2) In this rule, references to property include books, papers and other documents and records.

(3) When a person is arrested under a warrant issued under section 236 of the 1986 Act ("the arrested person"), the arresting officer must as soon as reasonably practicable bring the arrested person before the court issuing the warrant in order that the arrested person may be examined.

(4) If the arrested person cannot immediately be brought up for examination, the officer must deliver the arrested person into the custody of the relevant prison governor.

(5) The relevant prison governor must keep the arrested person in custody and produce the arrested person before the court as the court may from time to time direct.

(6) After arresting the person named in the warrant, the officer must as soon as reasonably practicable report to the court the arrest or delivery into custody (as the case may be) and apply to the court to fix a venue for the arrested person's examination.

(7) The court must appoint the earliest practicable time for the examination, and must—

(a) direct the relevant prison governor to produce the arrested person for examination at the time and place appointed;

(b) as soon as reasonably practicable deliver notice of the venue to the T&S administrator.

(8) Where any property in the arrested person's possession is seized, the property must, as directed by the warrant, be—

(a) delivered to whoever is specified in the warrant as authorised to receive it, or otherwise dealt with in accordance with the directions in the warrant, or

(b) kept by the officer seizing it pending the receipt of written orders from the court as to its disposal.

(9) In this rule, "the relevant prison governor" means—

(a) the governor of the prison named in the warrant, or

(b) where that prison is not able to accommodate the arrested person, the governor of such other prison, with appropriate facilities, that is able to accommodate the arrested person.

## CHAPTER 3

## The Court File

**Court file**

**114.**—(1) The court must open and maintain a file (the "court file") in any case where documents are filed with it under the 1986 Act or these Rules.

(2) Any documents which are filed with the court under the 1986 Act or these Rules must be placed on the court file.

(3) The following persons may inspect the court file, or obtain from the court a copy of the court file, or of any document in the court file—

(a) the T&S administrator;

(b) the Secretary of State;

(c) the Gas and Electricity Markets Authority;

(d) a creditor who provides the court with a statement confirming that the person is a creditor of the T&S company;

(e) a person who is, or at any time has been, a director or officer of the T&S company;

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(**a**) Section 236 was amended by S.I. 2010/18.

(f) a person who is a member of the T&S company;

(g) the Health and Safety Executive;

(h) the Oil and Gas Authority.

(4) A person's right to inspect or obtain copies may be exercised on that person's behalf by someone authorised to do so by that person.

(5) Any person who is not otherwise entitled to inspect the court file or obtain copies may do so if the court gives permission.

(6) The court may direct that the court file, a document (or part of it) or a copy of a document (or part of it) must not be made available under paragraph (3) or (4) without the permission of the court.

(7) An application for a direction under paragraph (6) may be made by—

(a) the T&S administrator, or

(b) any person appearing to the court to have an interest.

(8) Inspection of the court file, with permission if required, may be at any reasonable time.

(9) The right to a copy of a document is subject to payment of the fee chargeable under an order made under section 92 of the Courts Act 2003(**a**).

(10) The following applications may be made without notice to any other party, but the court may direct that notice must be delivered to any person who would be affected by its decision—

(a) an application for permission to inspect the court file or obtain a copy of a document under paragraph (5);

(b) an application for a direction under paragraph (6).

(11) If for the purposes of powers conferred by the 1986 Act or these Rules, the Secretary of State or the T&S administrator requests the transmission of the court file, the court must comply with the request (unless the file is for the time being in use for the court's own purposes).

### Office copies of documents

**115.**—(1) The court must provide an office copy of a document from the court file to a person who has under these Rules the right to inspect the court file where that person has requested such a copy and paid the fee under rule 114(9).

(2) A person's right under this rule may be exercised on that person's behalf by someone authorised to do so by that person.

(3) An office copy provided by the court under this rule must be in such form as the relevant Judge thinks appropriate, and must bear the court's seal.

(4) In this rule, "relevant Judge" means the High Court Judge, Insolvency and Companies Court Judge or District Judge of the High Court before whom the proceedings are brought.

## CHAPTER 4

## Costs and Detailed Assessment

### Application and interpretation

**116.**—(1) This Chapter applies to costs of and in connection with T&S administration proceedings.

(2) In this Chapter, "costs" includes charges and expenses.

(3) CPR Parts 44 and 47(**b**) (which relate to costs) apply to such costs.

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(**a**) Section 92 was amended by the Constitutional Reform Act 2005, Schedule 4, paragraph 345 and Schedule 11, paragraph 4 and the Crime and Courts Act 2013, Schedule 9, paragraph 40 and Schedule 10, paragraph 95.

(**b**) Parts 44 and 47 were substituted for new Parts 44 and 47 by S.I. 2013/262. Part 44 was amended by S.I. 2017/95 and 2023/105. Part 47 was amended by S.I. 2014/407 and 2022/101.

**Requirement to assess costs by the detailed procedure**

**117.**—(1) Where the costs of any person are payable as an expense out of the assets of the T&S company, the amount payable must be decided by detailed assessment unless agreed between the T&S administrator and the person entitled to payment.

(2) In the absence of such agreement, the T&S administrator may serve notice requiring the person entitled to payment to commence detailed assessment proceedings in accordance with CPR Part 47.

(3) Detailed assessment proceedings must be commenced in the court to which the T&S administration proceedings are allocated.

(4) Where the costs of any person employed by the T&S administrator in T&S administration proceedings are required to be decided by detailed assessment or fixed by order of the court, the T&S administrator may make payments on account to such person in respect of those costs provided that person undertakes in writing—

(a) to repay as soon as reasonably practicable any money which may, when detailed assessment is made, prove to have been overpaid, and

(b) to pay interest on any such sum as is mentioned in sub-paragraph (a) at the rate specified in section 17 of the Judgments Act 1838 on the date payment was made and for the period beginning with the date of payment and ending with the date of repayment.

(5) In any proceedings before the court, the court may order costs to be decided by detailed assessment.

**Procedure where detailed assessment required**

**118.**—(1) Before making a detailed assessment of the costs of any person employed in T&S administration proceedings by the T&S administrator, the costs officer must require a certificate of employment, which must be endorsed on the bill and authenticated by the T&S administrator.

(2) The certificate must include the following—

(a) the name and address of the person employed;

(b) details of the functions to be carried out under the employment;

(c) a note of any special terms of remuneration which have been agreed.

(3) Every person whose costs in T&S administration proceedings are required to be decided by detailed assessment must, on being required in writing to do so by the T&S administrator, commence detailed assessment proceedings in accordance with CPR Part 47.

(4) If that person does not commence detailed assessment proceedings within three months of being required to do so under paragraph (3), or within such further time as the court, on application, may permit, the T&S administrator may deal with the assets of the T&S company without regard to any claim for costs by that person, whose claim is forfeited by such failure to commence proceedings.

(5) Where in any such case such a claim for costs lies additionally against a T&S administrator in the T&S administrator's personal capacity, that claim is also forfeited by such failure to commence proceedings.

**Costs paid otherwise than out of the assets of the T&S company**

**119.** Where the amount of costs is decided by detailed assessment under an order of the court directing that the costs are to be paid otherwise than out of the assets of the T&S company, the costs officer must note on the final costs certificate by whom, or the manner in which, the costs are to be paid.

### Award of costs against T&S administrator

**120.** Without prejudice to any provision of the 1986 Act or these Rules by virtue of which the T&S administrator is not in any event to be liable for costs and expenses, where a T&S administrator is made a party to any proceedings on the application of another party to the proceedings, the T&S administrator is not to be personally liable for the costs unless the court otherwise directs.

### Application for costs

**121.**—(1) This rule applies where a party to, or person affected by, T&S administration proceedings—

(a) applies to the court for an order allowing their costs, or part of them, of or incidental to the proceedings, and

(b) that application is not made at the time of the proceedings.

(2) The applicant must serve a sealed copy of the application on the T&S administrator.

(3) The T&S administrator may appear on the application.

(4) No costs of or incidental to the application are to be allowed to the applicant unless the court is satisfied that the application could not have been made at the time of the proceedings.

### Costs and expenses of witnesses

**122.**—(1) An officer of the T&S company to which the T&S administration proceedings relate is not to receive an allowance as a witness in an examination or other proceedings before the court except as directed by the court.

(2) A person making any application in T&S administration proceedings is not to receive an allowance as a witness for attending the hearing of the application, but the costs officer may allow that person's expenses of travelling and subsistence.

### Final costs certificate

**123.**—(1) A final costs certificate of the costs officer is final and conclusive as to all matters which have not been objected to in the manner provided for under the CPR.

(2) Where it is proved to the satisfaction of a costs officer that a final costs certificate has been lost or destroyed, the costs officer may issue a duplicate.

## CHAPTER 5

## Persons who Lack Capacity to Manage their Affairs

### Introduction

**124.**—(1) The rules in this Chapter apply where it appears to the court in T&S administration proceedings that a person affected by the proceedings is unable to manage and administer that person's own property and affairs by reason of—

(a) lacking capacity within the meaning of the Mental Capacity Act 2005(**a**),

(b) suffering from a physical affliction, or

(c) disability.

(2) Such a person is referred to in this Chapter as "the incapacitated person".

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(**a**) 2005 c. 9.

**Appointment of another person to act**

**125.**—(1) The court may appoint such person as it thinks just to appear for, represent or act for the incapacitated person.

(2) The appointment may be made either generally or for the purpose of a particular application or proceeding, or for the exercise of particular rights or powers which the incapacitated person might have exercised but for the incapacitated person's incapacity.

(3) The court may make the appointment either of its own motion or on application by—

(a) a person who has been appointed by a court in the United Kingdom or elsewhere to manage the affairs of, or to represent, the incapacitated person;

(b) any person who appears to the court to be a suitable person to make the application;

(c) the T&S administrator.

(4) An application under paragraph (3) may be made without notice to any other party.

(5) The court may require such notice of the application as it thinks necessary to be delivered to the person alleged to be incapacitated, or any other person, and may adjourn the hearing of the application to enable the notice to be delivered.

**Witness statement in support of application**

**126.** An application under rule 125(3) must be supported by a witness statement made by a registered medical practitioner as to the mental or physical condition of the incapacitated person.

**Service of notices following appointment**

**127.** Any notice served on, or sent to, a person appointed under rule 125 has the same effect as if it had been served on, or sent to, the incapacitated person.

CHAPTER 6

Appeals in T&S administration Proceedings

**Appeals and reviews**

**128.**—(1) A court which has jurisdiction in relation to T&S administration proceedings may review, rescind or vary any order made by it in the exercise of that jurisdiction.

(2) An appeal made in the exercise of the court's jurisdiction in relation to T&S administration proceedings lies—

(a) from a decision of an Insolvency and Companies Court Judge or District Judge of the High Court, to a High Court Judge;

(b) from a decision of a High Court Judge, to the Civil Division of the Court of Appeal.

(3) In this rule, "Civil Division of the Court of Appeal" means the division of the Court of Appeal established by section 3(1) of the Senior Courts Act 1981(**a**).

**Procedure on appeal**

**129.**—(1) An appeal against a decision at first instance may only be brought with either the permission of the court which made the decision or the permission of the court which has jurisdiction to hear the appeal.

(2) An appellant must file an appellant's notice (within the meaning of CPR Part 52(**b**)) within 21 days after the date of the decision of the court that the appellant wishes to appeal.

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(**a**) Section 3 has been amended but no amendments are relevant to this instrument.
(**b**) Part 52 was substituted for a new Part 52 by S.I. 2016/788. It was amended by S.I. 2017/95, 2017/889, 2020/82, 2021/855, 2022/101, 2022/783 and 2023/105.

(3) The procedure set out in CPR Part 52 applies to any appeal to which this Chapter applies.

## CHAPTER 7

## General

### Principal court rules and practice to apply

**130.**—(1) The provisions of the CPR (including any related practice directions) apply to T&S administration proceedings with any necessary modifications, except so far as disapplied by or inconsistent with these Rules.

(2) T&S administration proceedings must be allocated to the multi-track, for which CPR Part 29(**a**) makes provision, and accordingly those provisions of the CPR which provide for directions questionnaires and track allocation do not apply.

(3) CPR Part 32 (evidence) applies to a false statement in a document verified by a statement of truth made under these Rules as it applies to a false statement in a document verified by a statement of truth made under CPR Part 22 (statements of truth).

### Performance of functions by the court

**131.**—(1) In T&S administration proceedings, anything to be done by, to or before the court may be done by, to or before a High Court Judge, Insolvency and Companies Court Judge or District Judge of the High Court.

(2) The Insolvency and Companies Court Judge or District Judge of the High Court may authorise any act of a formal or administrative character which is not in accordance with any enactment that person's responsibility to be carried out by the chief clerk or any other officer of the court acting on that person's behalf, in accordance with directions given by the Lord Chancellor.

(3) The hearing of an application must be in open court unless the court directs otherwise.

### Rights of audience

**132.** Rights of audience in T&S administration proceedings are the same as in insolvency proceedings.

### Formal defects

**133.** No T&S administration proceedings are to be invalidated by any formal defect or any irregularity, unless the court before which objection is made considers that substantial injustice has been caused by the defect or irregularity, and that the injustice cannot be remedied by any order of the court.

### Shorthand writers

**134.**—(1) The court may in writing nominate a person to be official shorthand writer to the court.

(2) The court may, at any time in the course of T&S administration proceedings, appoint a shorthand writer to take down evidence of a person examined under section 236 of the 1986 Act.

(3) The remuneration of a shorthand writer appointed in T&S administration proceedings must be paid by the party at whose instance the appointment was made, or out of the assets of the T&S company or otherwise, as the court may direct.

(4) Any question arising as to the rates of remuneration payable under this rule must be determined by the court.

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(**a**) Part 29 was amended by S.I. 2002/2058, 2005/2292, 2013/262 and 2013/1974.

**Payment into court**

**135.** CPR Part 37(**a**) (miscellaneous provisions about payment into court) applies to money lodged in court under these Rules.

**Further information and disclosure**

**136.**—(1) A party to T&S administration proceedings may apply to the court for an order—

(a) that in accordance with CPR Part 18(**b**) (further information) another party—

(i) clarify a matter that is in dispute in the proceedings, or

(ii) give additional information in relation to such a matter, or

(b) for disclosure from any person in accordance with CPR Part 31(**c**) (disclosure and inspection of documents), save where rules 18 or 24 apply.

(2) An application under this rule may be made without notice to any other party.

**Court orders**

**137.** The court may make such other order or in such form as the court thinks just, despite any requirement in these Rules as to the contents of a court order.

# PART 12

## Examination of Persons in T&S administration Proceedings

**Application and interpretation**

**138.**—(1) The rules in this Part apply to applications to the court, made by the T&S administrator, for an order under section 236 of the 1986 Act (inquiry into company's dealings).

(2) In this Part—

(a) "the respondent" means the person in respect of whom an order under section 236 is applied for;

(b) "section 236" means section 236 of the 1986 Act.

**Contents of application**

**139.**—(1) The application must state the following—

(a) the grounds on which it is made;

(b) the name of the respondent;

(c) which order or combination of orders referred to in paragraph (2) is sought.

(2) The orders are—

(a) for the respondent to appear before the court;

(b) for the respondent to clarify any matter which is in dispute in the proceedings or to give additional information in relation to any such matter (if CPR Part 18 (further information) applies to any such order);

(c) for the respondent to submit witness statements (if so, particulars must be given of the matters to be included);

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(**a**) Part 37 was amended by S.I. 2006/3435 and 2014/3299.
(**b**) Part 18 was amended by S.I. 2000/221.
(**c**) Part 31 was amended by S.I. 2000/221, 2001/4015, 2010/1953, 2011/88, 2012/2208, 2013/262, 2013/1974, 2019/521 and 2020/747.

(d) for the respondent to produce books, papers or other records (if so, the items in question must be specified).

(3) The application may be made without notice to the respondent or any other party.

**Order for examination, etc.**

**140.**—(1) The court may, whatever the order sought in the application, make any order which it has power to make under section 236.

(2) The court, if it orders the respondent to appear before it, must specify a venue for the respondent's appearance, which must be not less than 14 days from the date of the order.

(3) If the respondent is ordered to file with the court a witness statement, the order must specify—

(a) the matters which are to be dealt with in the respondent's witness statement, and

(b) the time within which it is to be delivered.

(4) If the order is to produce books, papers or other records, the time and manner of compliance must be specified.

(5) The order must be served by the T&S administrator as soon as reasonably practicable on the respondent, and it must be served personally, unless the court otherwise orders.

**Procedure for examination**

**141.**—(1) At any examination of the respondent, the T&S administrator may attend in person, or be represented by an appropriately qualified legal representative, and may put such questions to the respondent as the court may allow.

(2) Any creditor who has provided information on which the application was made under section 236 may—

(a) attend the examination with the permission of the court, and

(b) put questions to the respondent, but only through the T&S administrator.

(3) If the respondent is ordered to clarify any matter or to give additional information, the court must direct the respondent as to the questions which the respondent is required to answer, and as to whether the respondent's answers (if any) are to be made in a witness statement.

(4) The respondent may at the respondent's own expense employ an appropriately qualified legal representative who may—

(a) put to the respondent such questions as the court may allow for the purpose of enabling the respondent to explain or qualify any answers given by the respondent, and

(b) make representations on the respondent's behalf.

(5) There must be made in writing such record of the examination as the court thinks proper and such record must be read either to or by the respondent and authenticated by the respondent at a venue fixed by the court.

(6) The written record may, in any proceedings (whether under the 1986 Act or otherwise), be used as evidence against the respondent of any statement made by the respondent in the course of the respondent's examination.

**Record of examination**

**142.**—(1) Unless the court otherwise directs, the record of questions put to the respondent, the respondent's answers, and any witness statement delivered to the court by the respondent in compliance with an order of the court under section 236 are not to be filed with the court.

(2) The documents listed in paragraph (3) are not open to inspection without the permission of the court, except by the T&S administrator.

(3) The documents are as follows—

(a) the written record of the respondent's examination;

(b) copies of questions put to the respondent or proposed to be put to the respondent and answers to questions given by the respondent;

(c) any witness statement by the respondent;

(d) any document on the court file that shows the grounds for the application for the order.

(4) The court may from time to time give directions as to the custody and inspection of any documents to which this rule applies, and as to the provision of copies of, or extracts from, such documents.

**Cost of proceedings under section 236**

**143.**—(1) Where the court has ordered an examination of a person under section 236, and it appears to it that the examination was made necessary because information had been unjustifiably refused by the respondent, it may order that the costs of the examination be paid by the respondent.

(2) Where the court makes an order against a person under section 237(1) or (2) of the 1986 Act (court's enforcement powers under section 236), the costs of the application for the order may be ordered by the court to be paid by the respondent.

(3) The T&S administrator's costs must, unless the court otherwise orders, be paid out of the assets of the T&S company (subject to paragraphs (1) and (2)).

(4) A person summoned to attend for examination under this Part must be tendered a reasonable sum for travelling expenses incurred in connection with that person's attendance but any other costs falling on that person are at the court's discretion.

# PART 13

## Provisions of General Effect

### CHAPTER 1

### Delivery of Documents

**Application**

**144.**—(1) This Chapter applies where a document is required under the 1986 Act or these Rules to be delivered, filed, forwarded, furnished, given, sent or submitted by any person unless the 1986 Act, a rule or an order of the court makes different provision including one requiring service of the document.

(2) But this Chapter does not apply to the delivery of documents to the registrar of companies.

**Personal delivery of documents**

**145.** A document is delivered if it is personally delivered in accordance with the rules for personal service in CPR Part 6(**a**).

**Delivery of documents by post (or document exchange)**

**146.** A document is delivered if it is sent by post (or document exchange) in accordance with the rules for such service in CPR Part 6 and sending by such means has effect as specified in those rules.

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(**a**) Part 6 was amended by S.I. 2008/2178, 2009/2092, 2009/3131, 2009/3390, 2011/88, 2011/1979, 2014/2948, 2015/1644, 2019/521, 2020/942, 2021/117, 2022/783 and 2023/105.

**Delivery of documents to authorised recipients**

**147.** Where under the 1986 Act or these Rules a document is to be delivered to a person, it may be delivered instead to any other person authorised in writing to accept delivery on behalf of the first-mentioned person.

**Delivery of documents to joint T&S administrators**

**148.** Delivery of a document to one of joint T&S administrators is to be treated as delivery to them all.

**Electronic delivery of documents**

**149.**—(1) A document is delivered if it is sent by electronic means and each of the following conditions apply.

(2) The conditions are that the intended recipient of the document has—

(a) given actual or deemed consent for the electronic delivery of the document;

(b) not revoked that consent before the document is sent;

(c) provided an electronic address for the delivery of the document.

(3) Consent may relate to a specific case or generally.

(4) For the purposes of paragraph (2)(a) an intended recipient is deemed to have consented to the electronic delivery of a document by the T&S administrator where the intended recipient and the T&S company had customarily communicated with each other by electronic means before the proceedings commenced.

(5) Unless the contrary is shown, a document is to be treated as delivered by electronic means to an electronic address where the sender can produce a copy of the electronic communication which—

(a) contains the document, and

(b) shows the time and date the communication was sent and the electronic address to which it was sent.

(6) Unless the contrary is shown, a document sent electronically is treated as delivered to the electronic address to which it is sent at 9.00 a.m. on the next business day after it was sent.

**Electronic delivery of documents to the court**

**150.**—(1) A document may not be delivered to a court by electronic means unless this is expressly permitted by the CPR, a practice direction, or these Rules.

(2) A document delivered by electronic means is to be treated as delivered to the court at the time it is recorded by the court as having been received or otherwise as the CPR, a practice direction or these Rules provide.

**Electronic delivery of notices to enforcement officers, etc.**

**151.** Where anything in the 1986 Act or these Rules provides for the delivery of a notice to an enforcement officer or enforcement agent, it may be delivered by electronic means to a person who has been authorised to receive such a notice on behalf of a specified enforcement officer or specified enforcement agent or on behalf of enforcement officers or enforcement agents generally.

**Electronic delivery by T&S administrators**

**152.**—(1) Where a T&S administrator delivers a document by electronic means, the document must contain, or be accompanied by, a statement that the recipient may request a hard copy of the document and a telephone number, email address and postal address that may be used to make that request.

(2) A T&S administrator who receives such a request must deliver a hard copy of the document to the recipient free of charge within five business days of receipt of the request.

**Use of website by T&S administrator to deliver a particular document**

**153.**—(1) This rule applies for the purposes of section 246B of the 1986 Act(**a**).

(2) A T&S administrator who is required to deliver a document to any person may, except where personal delivery is required, satisfy that requirement by delivering a notice to that person which contains the following—

(a) a statement that the document is available for viewing and downloading on a website;

(b) the website's address and any password necessary to view and download the document;

(c) a statement that the person to whom the notice is delivered may request a hard copy of the document with a telephone number, email address and postal address which may be used to make that request.

(3) A T&S administrator who receives such a request must deliver a hard copy of the document to the recipient free of charge within five business days of receipt of the request.

(4) A document to which a notice under paragraph (2) relates must—

(a) remain available on the website until two months after the end of the T&S administration proceedings or the discharge of the last person to hold office as T&S administrator in those proceedings;

(b) be in a format that enables it to be downloaded within a reasonable time of an electronic request being made for it to be downloaded.

(5) A document which is delivered to a person by means of a website in accordance with this rule is deemed to have been delivered—

(a) when the document is first made available on the website, or

(b) when the notice under paragraph (2) is delivered to that person, if that is later.

**General use of website to deliver documents**

**154.**—(1) A T&S administrator may deliver a notice to each person to whom a document will be required to be delivered in the T&S administration proceedings which contains the following—

(a) a statement that future documents in the proceedings (other than those mentioned in paragraph (2)) will be made available for viewing and downloading on a website without notice to the recipient and that the T&S administrator will not be obliged to deliver any such documents to the recipient of the notice unless it is requested by that person;

(b) a telephone number, email address and postal address which may be used to make a request for a hard copy of a document;

(c) a statement that the recipient of the notice may at any time request a hard copy of any or all of the following—

(i) all documents currently available for viewing on the website;

(ii) all future documents which may be made available there;

(d) the address of the website, and any password required to view and download a relevant document from that site.

(2) A statement under paragraph (1)(a) does not apply to the following documents—

(a) a document for which personal delivery is required;

(b) a notice under rule 69;

(c) a document which is not delivered generally.

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(**a**) Section 246B was inserted by S.I. 2010/18. It was amended by the Corporate Insolvency and Governance Act 2020, Schedule 3, paragraph 18.

(3) A document is delivered generally if it is delivered to some or all of the following classes of persons—

(a) members;

(b) contributories;

(c) creditors;

(d) any class of members, contributories or creditors.

(4) A T&S administrator who has delivered a notice under paragraph (1) is under no obligation—

(a) to notify a person to whom the notice has been delivered when a document to which the notice applies has been made available on the website, or

(b) to deliver a hard copy of such a document unless a request is received under paragraph (1)(c).

(5) A T&S administrator who receives such a request—

(a) in respect of a document which is already available on the website must deliver a hard copy of the document to the recipient free of charge within five business days of receipt of the request, and

(b) in respect of all future documents must deliver each such document in accordance with the requirements for delivery of such a document in the 1986 Act and these Rules.

(6) A document to which a statement under paragraph (1)(a) applies must—

(a) remain available on the website until two months after the end of the T&S administration proceedings or the discharge of the last person to hold office as T&S administrator in those proceedings;

(b) must be in such a format as to enable it to be downloaded within a reasonable time of an electronic request being made for it to be downloaded.

(7) A document which is delivered to a person by means of a website in accordance with this rule, is deemed to have been delivered—

(a) when the relevant document was first made available on the website, or

(b) if later, when the notice under paragraph (1) was delivered to that person.

(8) Paragraph (7) does not apply in respect of a person who has made a request under paragraph (1)(c)(ii) for hard copies of all future documents.

**Proof of delivery of documents**

**155.**—(1) A certificate complying with this rule is proof that a document has been duly delivered to the recipient in accordance with this Chapter unless the contrary is shown.

(2) A certificate must state the method of delivery and the date of the sending, posting or delivery (as the case may be).

(3) In the case of the T&S administrator, the certificate must be given by—

(a) the T&S administrator,

(b) the T&S administrator's solicitor, or

(c) a partner or an employee of either of them.

(4) In the case of a person other than the T&S administrator, the certificate must be given by that person and must state—

(a) that the document was delivered by that person, or

(b) that another person (named in the certificate) was instructed to deliver it.

(5) A certificate under this rule may be endorsed on a copy of the document to which it relates.

## CHAPTER 2

Form and Content of Documents

### Requirement for writing and form of documents

**156.**—(1) A notice or statement must be in writing unless the 1986 Act or these Rules provide otherwise.

(2) A document in electronic form must be capable of being—

(a) read by the recipient in electronic form, and

(b) reproduced by the recipient in hard copy form.

### Authentication

**157.**—(1) A document in hard copy form is sufficiently authenticated if it is signed.

(2) If a document is authenticated by the signature of an individual on behalf of—

(a) a body of persons, the document must also state the position of that individual in relation to the body;

(b) a body corporate of which the individual is the sole member, the document must also state that fact.

(3) A document in electronic form is sufficiently authenticated—

(a) if the identity of the sender is confirmed in a manner specified by the recipient, or

(b) where no such manner has been specified by the recipient, if the communication contains or is accompanied by a statement of the identity of the sender and the recipient has no reason to doubt the truth of that statement.

## CHAPTER 3

Service of Documents

### Application

**158.**—(1) This Chapter sets out the requirements for service where a document is required to be served.

(2) Service is to be carried out in accordance with CPR Part 6 as that Part applies to either a "claim form" or a "document other than the claim form", except where this Chapter provides otherwise or the court otherwise directs.

(3) If for any reason it is impracticable to effect service as provided for in paragraph (2) then service may be effected in such other manner as the court may direct.

(4) For the purposes of the application by this Chapter of CPR Part 6—

(a) the following documents are to be treated as a "claim form"—

(i) an application commencing T&S administration proceedings;

(ii) an application within T&S administration proceedings against a respondent;

(b) any other document is to be treated as a "document other than the claim form".

(5) CPR Part 6 applies to the service of documents outside the jurisdiction with such modifications as the court may direct.

### Service of T&S administration application

**159.**—(1) An application to the court for a T&S administration order must be served by delivering the documents as follows—

(a) on the T&S company at its registered office;

(b) on any other person at that person's proper address.

(2) A person's proper address is any which that person has previously notified as the address for service, but if the person has not notified such an address then the documents may be served at that person's usual or last known address.

**Service on joint T&S administrators**

**160.** Service of a document on one of joint T&S administrators is to be treated as service on all of them.

**Service of orders staying proceedings**

**161.**—(1) This rule applies where the court makes an order staying an action, execution or other legal process against the property of the T&S company.

(2) The applicant must serve the order.

(3) The order may be served within the jurisdiction by serving a sealed copy at the address for service of—

(a) the claimant, or

(b) another party having the carriage of the proceedings to be stayed.

**Certificate of service**

**162.**—(1) The service of an application must be verified by a certificate of service.

(2) The certificate of service must—

(a) identify the application;

(b) specify—

(i) the name and registered number of the T&S company;

(ii) the address of the registered office of the T&S company;

(iii) the name of the applicant;

(iv) the court in which the application was made and the court reference number;

(v) the date of the application;

(vi) whether the copy served was a sealed copy;

(vii) the person served;

(viii) the manner of service and the date of service;

(c) be verified by a statement of truth.

(3) Where the court has directed that service be effected in a particular manner, the certificate must be accompanied by a sealed copy of the order directing such manner of service.

CHAPTER 4

Gazette Notices

**Contents of notices to be gazetted under the 1986 Act or these Rules**

**163.**—(1) Where under the 1986 Act or these Rules a notice is gazetted, in addition to any content specifically required by the 1986 Act or any other provision of these Rules, the content of such a notice must be as set out in this Chapter.

(2) All notices must specify so far as it is applicable in relation to the particular notice—

(a) the name and postal address of the T&S administrator;

(b) the capacity in which the T&S administrator is acting and the date of appointment;

(c) either an email address, or a telephone number, through which the T&S administrator may be contacted;

(d) the name of any person other than the T&S administrator (if any) who may be contacted regarding the proceedings;

(e) the T&S administrator's IP number;

(f) the court name and any number assigned to the proceedings by the court;

(g) the registered name of the T&S company;

(h) the T&S company's registered number;

(i) the T&S company's registered office;

(j) any principal trading address of the T&S company if this is different from its registered office;

(k) any name under which the T&S company was registered in the 12 months before the date on which the T&S company entered T&S administration;

(l) any name or style (other than the T&S company's registered name) under which—

(i) the T&S company carried on business, and

(ii) any debt owed to a creditor was incurred.

**Omission of unobtainable information**

**164.** Information required under this Chapter to be included in a notice to be gazetted may be omitted if it is not reasonably practicable to obtain it.

**The Gazette: general**

**165.**—(1) A copy of the Gazette containing any notice required by the 1986 Act or these Rules to be gazetted is evidence of any facts stated in the notice.

(2) Where the 1986 Act or these Rules require an order of the court to be gazetted, a copy of the Gazette containing the notice may be produced in any proceedings as conclusive evidence that the order was made on the date specified in the notice.

(3) Where an order of the court which is gazetted has been varied, or any matter has been erroneously or inaccurately gazetted, the person whose responsibility it was to gazette the order or other matter must as soon as is reasonably practicable cause the variation to be gazetted or a further entry to be made in the Gazette for the purpose of correcting the error or inaccuracy.

CHAPTER 5

Notices Advertised Otherwise than in the Gazette

**Notices otherwise advertised under the 1986 Act or these Rules**

**166.**—(1) Where under the 1986 Act or these Rules a notice may be advertised otherwise than in the Gazette, in addition to any content specifically required by the 1986 Act or any other provision of these Rules, the content of such a notice must be as set out in this Chapter.

(2) All notices must specify insofar as it is applicable in relation to the particular notice—

(a) the name and postal address of T&S administrator;

(b) the capacity in which the T&S administrator is acting;

(c) either an email address, or a telephone number, through which the T&S administrator may be contacted;

(d) the registered name of the T&S company;

(e) the T&S company's registered number;

(f) any name under which the T&S company was registered in the 12 months before the date on which the T&S company entered T&S administration;

(g) any name or style (other than the T&S company's registered name) under which—

(i) the T&S company carried on business, and

(ii) any debt owed to a creditor was incurred

**Non-Gazette notices: other provisions**

**167.**—(1) Information which this Chapter requires to be specified in a notice must be included in an advertisement of that notice in a way that is clear and comprehensible.

(2) Information required under this Chapter to be included in a notice may be omitted if it is not reasonably practicable to obtain it.

## CHAPTER 6

## Documents Delivered to the Registrar of Companies

**Application**

**168.** Where under the 1986 Act or these Rules a document is to be delivered to the registrar of companies, in addition to any content specifically required by the 1986 Act or any other provision of these Rules, the document must contain the contents set out in this Chapter.

**Information to be contained in all documents delivered to the registrar**

**169.** A document to be delivered to the registrar of companies must—

(a) specify—

(i) the registered name of the T&S company;

(ii) its registered number;

(iii) the nature of the document;

(iv) the provision of the 1986 Act or the rule under which the document is delivered;

(v) the date of the document;

(vi) the name and postal address of the person delivering the document;

(vii) the capacity in which that person is acting in respect of the T&S company;

(b) be authenticated by the person delivering the document.

**Documents relating to the office of T&S administrators**

**170.** A document relating to the office of the T&S administrator must also specify—

(a) the name of the T&S administrator;

(b) the date of the event of which notice is delivered or of the notice (as applicable);

(c) where the document relates to an appointment, the court making the appointment;

(d) where the document relates to the termination of an appointment, the reason for that termination;

(e) the postal address of the T&S administrator.

**Documents relating to other documents**

**171.** A document relating to another document must also specify—

(a) the nature of the other document;

(b) the date of the other document;

(c) where the other document relates to a period of time, the period of time to which it relates.

**Documents relating to court orders**

**172.** A document relating to a court order must also specify—

(a) the nature of the court order;

(b) the date of the order.

**Reports of meetings**

**173.** A document relating to a report of a meeting must also specify—

(a) the purpose of the meeting, including the provision of the 1986 Act or the rule under which it was convened;

(b) the venue fixed for the meeting;

(c) whether a required quorum was present for the meeting to take place;

(d) if the meeting took place, the outcome of the meeting (including any resolutions passed at the meeting).

**Documents relating to other events**

**174.** A document relating to any other event must also specify—

(a) the nature of the event, including the provision of the 1986 Act or the rule under which it took place;

(b) the date on which the event occurred.

**Documents of more than one type**

**175.** A document of more than one type must satisfy the requirements which apply to each.

**Documents delivered to other persons at the same time**

**176.**—(1) Where under the 1986 Act or these Rules a document is to be delivered to another person at the same time that it is to be delivered to the registrar of companies, that requirement may be satisfied by delivering to that other person a copy of the document delivered to the registrar.

(2) Paragraph (1) does not apply where the document delivered to the registrar of companies is incomplete.

## CHAPTER 7

## Inspection of Documents and the Provision of Information

**Confidentiality of documents: grounds for refusing inspection**

**177.**—(1) Paragraph (2) applies where in T&S administration proceedings the T&S administrator considers that a document forming part of the records of those proceedings—

(a) should be treated as confidential, or

(b) is of such a nature that its disclosure would be prejudicial to the conduct of the proceedings or might reasonably be expected to lead to violence against any person.

(2) The T&S administrator may decline to allow the document to be inspected by a person who would otherwise be entitled to inspect it.

(3) Where under this rule the T&S administrator determines to decline to allow inspection of a document, the person wishing to inspect it may apply to the court for that determination to be overruled and the court may either overrule it altogether or sustain it subject to such conditions (if any) as it thinks just.

**Right to copies of documents**

**178.** Where the 1986 Act or these Rules give a person the right to inspect documents, that person has a right to be supplied on request with copies of those documents, on payment—

(a) in the case of documents on the court file, of the fee chargeable under any order made under section 92 of the Courts Act 2003;

(b) in any other case, of the standard fee.

**Charges for copies of documents**

**179.** Except where prohibited by these Rules, the T&S administrator is entitled to require the payment of the standard fee for copies of documents requested by a creditor, member or contributory.

**Right to list of creditors**

**180.**—(1) A creditor has the right to require the T&S administrator to provide a list of the names and addresses of the creditors and the amounts of their respective debts unless paragraph (4) applies.

(2) The T&S administrator on being required to provide the list under paragraph (1)—

(a) must deliver it to the person requiring the list as soon as reasonably practicable, and

(b) may charge the standard fee for a hard copy.

(3) The name and address of any creditor may be omitted from the list provided under paragraph (2) where the T&S administrator is of the view that its disclosure would be prejudicial to the conduct of the proceedings or might reasonably be expected to lead to violence against any person, provided that—

(a) the amount of the debt in question is shown in the list, and

(b) a statement is included in the list that the name and address of the creditor has been omitted in respect of that debt.

(4) Paragraph (1) does not apply where a statement of affairs has been delivered to the registrar of companies.

## CHAPTER 8

## Time

**Calculation of time periods**

**181.**—(1) The provisions of CPR rule 2.8 (time)(**a**), with the exception of paragraph (4) of that rule, apply for the calculation of periods expressed in days in the relevant legislation and these Rules.

(2) The calculation of the beginning and end of a period expressed in months is to be determined as follows—

(a) if the beginning of the period is specified—

(i) the month in which the period ends is the specified number of months after the month in which it begins, and

(ii) the date in the month on which the period ends is—

(aa) the day before the date corresponding to the date in the month on which it begins, or

(bb) if there is no such date in the month on which it ends, the last day of that month;

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(**a**) CPR rule 2.8 was amended by S.I. 2009/3390 and 2022/783.

(b) if the end of the period is specified—

(i) the month in which the period begins is the specified number of months before the month in which it ends, and

(ii) the date in the month on which the period begins is—

(aa) the day after the date corresponding to the date in the month on which it ends, or

(bb) if there is no such date in the month in which it begins, the last day of that month.

(3) The provisions of CPR rule 3.1(2)(a) (the court's general powers of management) apply so as to enable the court to extend or shorten the time for compliance with anything required or authorised to be done by these Rules.

(4) Paragraph (3) is subject to any time limits expressly stated in the relevant legislation and to any specific powers in the relevant legislation or these Rules to extend or shorten the time for compliance.

(5) In this rule, "relevant legislation" means—

(a) the 1986 Act;

(b) sections 154 to 171 of, and Schedules 20 and 21 to, the 2004 Act(**a**).

# PART 14

## Miscellaneous

### False claim of status as creditor, etc.

**182.** Where these Rules provide for creditors, members or contributories of a T&S company a right to inspect any documents, whether on the court file or in the hands of a T&S administrator or other person, it is an offence for a person, with the intention of gaining sight of documents which the person has not under these Rules any right to inspect, falsely to claim a status which would entitle the person to inspect them.

### Punishment of offences

**183.**—(1) The Schedule to these Rules has effect with respect to the way in which contraventions of these Rules are punishable on conviction.

(2) In relation to an offence under a provision of the rules specified in the first column of the Schedule (the general nature of the offence being described in the second column), the third column shows whether the offence is punishable on conviction on indictment, or on summary conviction, or either in the one way or the other.

(3) The fourth column shows, in relation to an offence, the maximum punishment by way of fine or imprisonment which may be imposed on a person convicted of the offence in the way specified in relation to it in the third column (that is to say, on indictment or summarily), a reference to a period of years or months being to a term of imprisonment of that duration.

(4) The fifth column shows (in relation to an offence for which there is an entry in that column) that a person convicted of the offence after continued contravention is liable to a daily default fine; that is to say, the person is liable on a second or subsequent conviction of the offence to the fine specified in that column for each day on which the contravention is continued (instead of the penalty specified for the offence in the fourth column of the Schedule).

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(**a**) Section 54 was amended by the Energy Act (c. 32), sections 48(2) and 156(2). Section 55 was amended by the Energy Act (c. 32), sections 48(3) and 156(2). Section 170 was amended by the Energy Act 2011 (c. 16), sections 100(3) and 121(3) and the Nuclear Energy (Financing) Act 2022 (c. 15), sections 37(2) and 44(1)(c)(2)(c).

(5) Section 431 of the 1986 Act (summary proceedings)(**a**), as it applies to England and Wales, has effect in relation to offences under these Rules as to offences under the 1986 Act.

**Review**

**184.**—(1) The Secretary of State must from time to time—

(a) carry out a review of the regulatory provision contained in these Rules, and

(b) publish a report setting out the conclusions of the review.

(2) The first report must be published before the end of the period of five years beginning with the date on which these Rules come into force.

(3) Subsequent reports must be published at intervals not exceeding five years.

(4) Section 30(4) of the Small Business, Enterprise and Employment Act 2015 requires that a report published under this rule must, in particular—

(a) set out the objectives intended to be achieved by the regulatory provision referred to in paragraph (1)(a),

(b) assess the extent to which those objectives are achieved,

(c) assess whether those objectives remain appropriate, and

(d) if those objectives remain appropriate, assess the extent to which they could be achieved in another way which involves less onerous regulatory provision.

(5) In this rule, "regulatory provision" has the same meaning as in sections 28 to 32 of the Small Business, Enterprise and Employment Act 2015 (see section 32 of that Act).

*Sarah Sackman*
Minister of State
23rd October 2025 Ministry of Justice
I concur

*Julian Flaux*
13th October 2025 Chancellor of the High Court
I concur

*Sarah Jones*
Minister of State
2nd September 2025 Department for Energy Security and Net Zero

# SCHEDULE

Rule 183

## Punishment of Offences under these Rules

| *(1) Rule creating the offence* | *(2) General nature of the offence* | *(3) Mode of prosecution* | *(4) Punishment* | *(5) Daily default fine (where applicable)* |
|---|---|---|---|---|
| Rule 26(10) | T&S administrator failing to send | Summary | Level 3 on the standard scale | One tenth of level 3 on the standard scale |

(**a**) Section 431 was amended by the Corporate Insolvency and Governance Act 2020, Schedule 3, paragraph 27.

| | | | | |
|---|---|---|---|---|
| | report as to progress of T&S administration | | | |
| Rule 100(2) | Failing to comply with T&S administrator's duties on vacating office | Summary | Level 3 on the standard scale | One tenth of level 3 on the standard scale |
| Rule 182 | False representation of status for purpose of inspecting documents | 1. On indictment | Two years or a fine or both | |
| | | 2. Summary | Six months or a fine or both | |

## EXPLANATORY NOTE

*(This note is not part of the Rules)*

These Rules set out the procedure for the conduct of T&S administration proceedings in England and Wales. T&S administration is a special insolvency regime specifically created for companies holding licences under section 7 of the Energy Act 2023.

The framework for the T&S administration regime is set out in the Energy Act 2023 (c. 52) (the "2023 Act"). The 2023 Act does so by applying (with modifications) much of Chapter 3 of Part 3 of the Energy Act 2004 (c. 20) (which provides for a special administration regime for certain energy companies).

These Rules are applicable only to T&S administration.

Part 1 contains the construction and interpretation provisions.

Part 2 sets out the procedure to be followed to initiate T&S administration proceedings, including the information required for a T&S administration order application, to whom notice of such an application needs to be delivered and who may appear at a hearing of the T&S administration application.

Part 3 details the initial steps to be taken in T&S administration proceedings. These include the notification and advertisement of a T&S administrator's appointment and the preparation of a statement of the affairs of the T&S company. Part 3 also sets out the information that must be given to creditors in the T&S administrator's statement of proposals and the contents of the progress reports to be prepared by the T&S administrator.

Part 4 contains provisions relating to creditors' decisions and company meetings in T&S administration.

Part 5 contains provisions relating to an application to court for authority to dispose of property of the T&S company which is subject to a security (other than a floating charge) or goods in the possession of the T&S company under a hire-purchase agreement.

Part 6 contains provisions relating to the expenses of T&S administration.

Part 7 contains provisions relating to claims by and distributions to creditors of the T&S company.

Part 8 contains details of how the remuneration of a T&S administrator is to be fixed by the court.

Part 9 sets out the arrangements for ending a T&S administration.

Part 10 sets out the requirements and procedures for replacing a T&S administrator.

Part 11 contains general provisions detailing the court procedure and practice for T&S administration proceedings. In particular this Part sets out the general requirements for court applications made during a T&S administration, enforcement procedures, access to the court file, the cost assessment procedure for T&S administration proceedings, provision for persons who lack capacity to manage their affairs, and the appeals process to be used in T&S administration proceedings.

Part 12 sets out the provision for the examination of persons where an application to court has been made by a T&S administrator under section 236 of the Insolvency Act 1986 (c. 45). Section 236 allows a T&S administrator to apply to court for an order requiring certain persons to appear before the court to be questioned by the T&S administrator about the company in T&S administration.

Part 13 contains provisions of general effect including provisions relating to the delivery of documents, the form and content of documents, service of documents, standard contents of notices and of documents delivered to the registrar of companies, the inspection and right to copies of documents, and the calculation of time periods.

Part 14 contains miscellaneous provisions, including the power of the Secretary of State to regulate certain matters relating to the carrying out of the T&S administrator's functions, provisions relating to the punishment of offences and the requirement for a review.

The Schedule contains further provision about offences.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on business, charity or voluntary bodies is foreseen.

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