

STATUTORY RULES OF NORTHERN IRELAND

**2023 No. 15**

**The Insolvency (Amendment) Rules (Northern Ireland) 2023**

**PART 3**

Miscellaneous amendments of the principal Rules

**Amendment of Part 4**

**28.** In Rule 4.228 (General Rule as to priority)—

(1) After paragraph (1) insert—

“(1A) The costs of an application by the liquidator under Rule A1.27 are to be treated as an expense of the winding up unless the court orders otherwise.”.

(2) In paragraph (3), after “as provided in” insert “paragraphs (5) and (6), Rule 4.228ZA, and”.

(3) After paragraph (4) insert—

“(5) This paragraph applies where—

- (a) a moratorium has been in force for a company under Part 1A of the Order;
- (b) proceedings for the winding up of the company are begun before the end of the period of 12 weeks beginning with the day after the end of the moratorium; and
- (c) there are claims in respect of any prescribed fees or expenses of the official receiver which, in accordance with Article 148A(2), fall to be paid in preference to all other claims.

(6) Where paragraph (5) applies, then, in consequence of those claims of the official receiver falling to be paid in preference to all other claims by virtue of Article 148A(2), the order of priority referred to in paragraph (3) is modified as follows—

- (a) sub-paragraph (a)(ii) is omitted in relation to any expenses chargeable or incurred by the official receiver;
- (b) sub-paragraph (a)(iii) and (iv) are omitted; and
- (c) sub-paragraphs (b) to (d) are omitted in relation to any expenses incurred by, or fee payable to, the official receiver.”.

**Commencement Information**

**II** Rule 28 in operation at 13.3.2023, see [rule 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Insolvency (Amendment) Rules (Northern Ireland) 2023, Section 28.