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STATUTORY INSTRUMENTS

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**1986 No. 1925**

The Insolvency Rules 1986

THE FIRST GROUP OF PARTS

PART 2

ADMINISTRATION PROCEDURE

CHAPTER 6

VAT BAD DEBT RELIEF

**Issue of certificate of insolvency**

**2.56.**—(1) In accordance with this Rule, it is the duty of the administrator to issue a certificate in the terms of paragraph (b) of section 22(3) of the Value Added Tax Act 1983(a)(1) (which specifies the circumstances in which a company is deemed insolvent for the purposes of that section forthwith upon his forming the opinion described in that paragraph.

(2) There shall in the certificate be specified—

- (a) the name of the company and its registered number;
- (b) the name of the administrator and the date of his appointment;
- (c) the date on which the certificate is issued.

(3) The certificate shall be intitled “CERTIFICATE OF INSOLVENCY FOR THE PURPOSES OF SECTION 22(3)(b) OF THE VALUE ADDED TAX ACT 1983”.