
STATUTORY INSTRUMENTS

2021 No. 1028

The Insolvency (England and Wales)
(No.2) (Amendment) Rules 2021

PART 3

Miscellaneous amendments of the Insolvency Rules

Amendment of Part 6 of the Insolvency Rules

30. After rule 6.42 (general rule as to priority) insert—

“Priority of moratorium debts in subsequent winding up

6.42A. Where section 174A applies the moratorium debts and priority pre-moratorium debts mentioned in subsection (2)(b) of that section are payable in the following order of priority—

- (a) amounts payable in respect of goods or services supplied during the moratorium under a contract where, but for section 233B(3) or (4), the supplier would not have had to make that supply;
- (b) wages or salary arising under a contract of employment;
- (c) other debts or other liabilities apart from the monitor’s remuneration or expenses; and
- (d) the monitor’s remuneration or expenses.”.