

This guidance is tailored specifically for official receivers. It is discretionary and not designed for use by third parties. This version was the most up to date guidance available to official receivers as at 10 March 2020.

2. Winding-up orders - Initial actions

Actions to take in the initial stages of a company winding-up, including letters to be sent and enquiries to be undertaken

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Role of the Official Receiver

2.1 Duty to investigate

When a winding-up order has been made by the court the official receiver has a statutory duty to investigate: * the cause of failure, if the company has failed, and * the promotion, formation, business, dealings and affairs of the company generally ¹. The duty to investigate applies in all cases including those where an insolvency practitioner is appointed liquidator by the court immediately on the making of the winding up order.

1. Section 132

2.2 Report to court

In fulfilling their duty to investigate the affairs of the company the official receiver may make a report to the court if they think fit ¹.

1. Section 132

2.3 The official receiver appointed liquidator

The official receiver is appointed liquidator on the making of the winding-up order unless the court orders otherwise ¹. See later guidance for the cases where the court may appoint a liquidator other than the official receiver. The official receiver will remain liquidator until someone else is appointed. They become liquidator during any subsequent vacancy.

1. Sections 136 (2) and 140

2.4 The official receiver's functions as liquidator

One of the functions of the official receiver is to protect the company's assets and, where appropriate, to take into custody or under their control all property, etc. to which the company is or appears to be entitled. The official receiver's functions include realising and distributing the company's assets to its creditors and, if there is a surplus, to the persons entitled to it ¹.

1. Section 143 (1)

2.5 The realisation of assets at the initial stage

There is no reason why the official receiver should not use their powers as liquidator to realise those assets which are easy to realise or those that may be rendered valueless by the date of the first meeting, such as perishable stock, bulky items which are expensive to store or small value bank balances held in accounts that incur charges. Even where the early realisation of an asset(s) might prejudice the

appointment of an insolvency practitioner the official receiver should act in the best interests of creditors and seek realisation. Further information on the realisation of specific assets can be found in the relevant guidance on assets.

2.6 The Casework Process Standard and the realisation of assets

The official receiver should, in accordance with the Casework Process Standard take steps to contact the director(s) or relevant third parties to decide whether immediate action is required to collect, secure and protect (obtaining insurance where appropriate) the assets of the company. The official receiver should decide to complete an inspection where required. Where an inspection is required see the relevant guidance.

2.7 The completion of company contracts by the official receiver

A company, against whom a winding-up order is made, may have a number of contracts which have not yet been completed. The official receiver should consider whether they need to complete any contracts as liquidator or, in certain circumstances, issue a disclaimer. Before deciding to complete any contracts the official receiver may decide it would be beneficial to seek the views of the major creditors. Further advice on dealing with work in progress is contained in chapter 35. See chapter 43 for further details of the matters to be considered by the official receiver before issuing a disclaimer.

2.8 Appointment of liquidator

The official receiver should obtain information about the company's assets and liabilities at an early stage. Unless the court has already appointed a liquidator, they can then make a decision to seek nominations from the company's creditors for the purpose of appointing a liquidator, if appropriate ¹.

1. Sections 136 (4) and 140

2.9 Confidentiality

The official receiver must not disclose information about a company or its officers to any person who does not have a legitimate reason to have the details of the case. For further guidance on disclosure see chapter 22.

2.10 The court appoints an insolvency practitioner as liquidator

A winding-up order may be made immediately the appointment of an administrator ceases to have effect. Also a winding-up order may be made against a company with a supervisor appointed under a voluntary arrangement. In these instances the court on making the winding-up order may appoint the former administrator or supervisor as liquidator of the company ¹.

1. Sections 140 (1) and 140 (2)

2.11 The liquidator's duty to the official receiver

The liquidator has a duty to co-operate with the official receiver to enable them to carry out their functions and should be a useful source of information about the company, especially in the initial stages. The liquidator must produce or allow the inspection of the company's books, papers and other records. This may involve visiting the liquidator's offices ¹. If the liquidator fails to co-operate the official receiver may apply to the court for an order to enforce compliance ².

1. Section 143 (2)

2. Rule 12.52

2.12 The official receiver's duties where there is a court appointed liquidator

The official receiver's statutory duty to investigate the affairs of the company remains ¹. Where the official receiver in the course of their investigations discovers undisclosed assets, which may include rights of action, they should inform the liquidator and provide copies of any relevant documents (see chapter 22 and chapter 45 for further details) ². The official receiver is required give notice of and gazette the winding-up order and provide information to creditors and contributories ³.

1. Section 132

2. Rule 7.60(7)

3. Rules 7.22 and 7.48

2.13 Court appointed liquidator – Decision to seek nominations

Where a liquidator is appointed by the court on the making of the winding-up order the official receiver is not required to decide whether or not to seek nominations to be replaced in office as liquidator of the company within 12 weeks of the date of the winding-up order ¹

1. Section 136(4)

2.14 Insolvency practitioners

The company may have dealings with other companies or individuals subject to insolvency procedures and where there is involvement of insolvency practitioners.

Initial action - The winding up order

2.15 Notice of a winding-up order

The court is required to give notice to the official receiver of the making of a winding-up order forthwith ¹. The notice must have the title “Notice to Official Receiver of Winding-up Order and must contain the identification details for the proceedings, the company’s registered office, the date of presentation of the petition, the date of the winding up order and the name and address of the petitioner or their solicitor. The court should then deliver two sealed copies of the order upon the official receiver.²

1. Rule 7.21

2. Rule 7.22(1)

2.16 Obtaining sealed copies of the winding-up order

Where the court does not send two sealed copies of the winding-up order the official receiver should draw this deficiency to the court’s attention and ask for two sealed copies. Winding up orders made in the High Court are delivered to the Petitions and Transfers team electronically and where an order is not received the Petitions and Transfers team will retrieve a copy from the CE file maintained by the Court.

2.17 Checking the winding-up order

The official receiver should check the winding-up order to ensure the details on it are correct and complete. They should inspect the public file held on the company by the registrar of companies to establish that the company is correctly named in the order, has not been dissolved, or is in the process of being dissolved, that its registered office is correct, the company's registration number is shown, a court has not previously made an order against the same company and that it contains the information prescribed by Rule 7.20. If any of the above apply the official receiver should inform the petitioning creditor's solicitors. Where the error was made by the court the order may be changed using the slip rule (see following paragraph). The official receiver must ensure the correct company name and other details are correctly and carefully entered onto the appropriate ISCIS screens.

2.18 Correcting winding-up orders – The slip rule

The Civil Procedure Rules allow the court, at any time, to correct an accidental slip or omission in a judgment or order. A party may apply for correction without notice ¹. The court has the general power to rectify matters where there has been an error of civil procedure ². Where it is clear that the court has made an error when drafting the winding-up order when compared to the details on the petition, e.g. an incorrect spelling of company name, or the company's registration number has not been included in the order the official receiver should contact the court and ask for the order to be corrected and an amended version issued.

1. The Civil Procedure Rules 1998 rule 40.12

2. The Civil Procedure Rules 1998 rule 3.10

2.19 Action to be taken where the company's name is incorrect on the order

The official receiver should carefully check the name of the company as it appears on the winding-up order against the company's name as per the certificate of incorporation. If there is any discrepancy the petitioning creditor's solicitor must be contacted to rectify the position. "Ltd" for "Limited" is an acceptable abbreviation as is "Co" for "Company" and "&" for "and" ¹. Where there is no doubt that the company in question is the correct one (e.g. if there is an insignificant typographical error), the official receiver should proceed in the normal way. Where the name of the company on the winding-up order is amended the official receiver must ensure the name of the company on all the relevant ISCIS screens is also amended.

2.20 Where the petitioning creditor's solicitors fail to take any action

Where the petitioning creditor's solicitor fails to rectify the position the official receiver should consider making an application to the court for the rectification of the order ¹. Where the error is typographical and the correct details appear in the petition the official receiver may make an application for rectification using the "slip rule" ².

1. Rule 12.59

2. The Civil Procedure Rules 1998 rule 40.12

2.21 Special arrangements in the High Court

Where the winding-up order was made in the High Court and there is an error in the name of the company the Court Manager, upon the official receiver's application, is authorised to make any necessary amendments to ensure that the winding-up order is drawn up correctly. If there is any doubt, e.g. where the Court Manager thinks there might be another company in existence which could be confused with the company being wound up, the Court Manager will refer the matter to the Registrar.

2.22 A change in the company name before the winding-up order is made

A company may change its name or exchange its name with another company shortly before the hearing of the winding-up petition. Where this happens and the winding-up order is made in the wrong name, the official receiver should check the company number on the petition to make sure that the order has been made against the correct company. They should confirm that the change of name has been completed and registered with the registrar of companies. See Annex A of chapter 40 as to what action to take if the name change was unauthorised.

2.23 Where the company has correctly changed its name

If the official receiver is satisfied that the company has correctly changed its name they should notify the court and the petitioning creditor's solicitors of their inability to proceed under the winding-up order. The petitioner should be asked to take steps to ensure the winding-up order is amended to include the correct company name. The

official receiver should monitor the progress of their request and if, after a reasonable time (say 7 days), no such steps have been taken, they should make an application for directions of the court ¹. For further information on making an application for directions see chapter 10.

1. Rule 13.3

2.24 Dissolution and the winding-up order

On receiving notice of the winding-up order the official receiver should check the company's public file at Companies House to see whether the company has been, or is in the process of being dissolved. If the company has already been dissolved the official receiver should follow the advice in paragraph 2.33.

If the company is in the process of being dissolved the official receiver should lodge an objection to the dissolution with the registrar of companies. A letter of objection should be sent by email to enquiries@companieshouse.gov.uk and marked for the attention of the Dissolution Section. The objection should include a copy of the winding-up order, winding-up petition or Secretary of State's order appointing the official receiver. The objection should include the statement that "the official receiver has only just commenced their duties as liquidator and the company will continue to be in "operation" until its winding-up is complete". The official receiver may include any other relevant matters, for example where the company is still trading. See chapter 54 for further details and chapter 54 Annex 5 for a suggested letter of objection.

If it is more than six weeks since the notice for compulsory strike-off was Gazetted (GAZ1) (check the company's record at Companies House for this date), the official receiver should telephone the Companies House dissolution team on 0303 123 4500 and ask them to put a two week hold on any dissolution action whilst the objection is dealt with.

2.25 Restoring the company to the register

If a company has been dissolved prior to the presentation of the petition it is normal practice for the petitioning creditor to seek an order for the restoration of the company to the register together with the winding-up order. This is referred to as a "double-barrelled" order. Paragraph 2.33 provides guidance in those cases where the petitioning creditor does not obtain a "double-barrelled" order. Chapter 54 provides general advice on dealing with dissolved companies.

2.26 Incorrect registered office

Where the registered office address of the company is incorrect the official receiver should proceed with the winding up of the company as if the correct address had appeared in the petition. If any director or member of the company claims that the company was unaware of the petition because it was served at the wrong registered office they should be made aware of the provisions of rule 12.59 so that an opportunity is given for an early application to court for the rescission of the order. The official receiver should read the separate relevant guidance where they become aware an application for a stay of proceedings or a rescission has been, or is likely to be, made.

2.27 More than one order made against same company

The official receiver may find that a winding-up order has been made against the same company either in the same, or a different, court. Once the initial winding-up order has been made, irrespective of the date of the petition, the leave of court is required before a valid second order can be made ¹. After confirming that leave of the court has not been obtained the official receiver should ask the petitioning creditor of the second winding-up order to apply to the court for a rescission of the order, which must generally be made within 5 working days of the order, or a stay of proceedings ². The application to court should request that the petition costs be an expense in the previous winding up.

1. Section 130 (2)

2. Section 147 (1) and Rule 12.59

2.28 Where the petitioning creditor does not make an application

If the petitioner is unwilling to do make an application to rescind the order or stay the proceedings, the official receiver should make the application for a stay. The application should be supported by a report asking for an order for the payment of their costs, including the administration fee. It is anticipated that the costs will be paid by the petitioner. Where the court does not make such an order any debit balance will have to be written off.

2.29 Correct title to be used on notices and correspondence

Once the official receiver is satisfied that the details of the company on the winding-up order are correct they should ensure that all notices, letters, etc. issued clearly state that the company is in liquidation. Letters should begin RE [name of company] Limited (IN LIQUIDATION) ¹. Where the official receiver is liquidator of a company which is also in administrative receivership any correspondence should state that the company is in administrative receivership. ²

1. Section 188 (1)

2. Section 39 (1)

Initial action - Companies House

2.30 Filing a copy of the sealed winding-up order

The court must deliver two sealed copies of the winding-up order to the official receiver. The official receiver is required to send a copy of the sealed order to the registrar of companies for filing on the company register ¹. The copy of the sealed winding-up order should be accompanied by the ISCIS form NOTCH. Before sending the winding-up order to Companies House it is important to check that it contains the company's registration number and that the company name is correct. When sending the order it must be accompanied by the ISCIS form NOTCH with the company's registration number correctly entered.

1. Section 130(1)

2.31 Filing a copy of the winding-up order without its registered number

Where the official receiver returns the order to the court for the addition of the registration number a copy of the order may be sent to the registrar of companies with the NOTCH form. The company's registration number may be handwritten on the order and must be entered on the NOTCH form. The official receiver should ensure that the photocopy of the order and the NOTCH form contain the correct address and registration number of the company against which the winding-up order was made.

2.32 Winding-up order and order to restore the company to the register

A winding-up order may be made which contains an order for the company to be restored to the register (see paragraph 2.25). In these cases the official receiver must file a copy of the sealed order with the registrar of companies. Once a sealed copy of the winding-up order has been filed with the registrar the company will be deemed to have continued in existence as if its name had not been struck off the register ¹.

1. The Companies Act 2006 section 1032 (1)

2.33 Where a company has been dissolved before the winding-up order

If the official receiver becomes aware that a company was dissolved before the winding-up order was made, they should take no further action to protect or deal with assets and should not interview the directors or take steps to complete the normal formalities of the liquidation. The official receiver should ensure that the company has been dissolved, rather than merely “struck off”. The official receiver should immediately contact the petitioner’s solicitors notifying them that the company has been dissolved, giving the date of dissolution and stating that there is no action that the official receiver can take or proposes to take until the company has been restored to the register. The initial contact with the petitioner’s solicitors should be by telephone followed by confirmation of the telephone conversation in writing. See paragraph 2.24 for action to take where the company is in the process of dissolution. Additionally, chapter 54 provides further advice on the options available to the official receiver where a company has been dissolved, either before or after the making of a winding-up order.

2.34 Ensuring the NOTCH form is completed correctly

The official receiver should ensure that the ISCIS form NOTCH is properly completed in particular ensuring the company registration number is the same as that which appears on the winding-up order.

2.35 The Service’s arrangement with Companies House to rectify errors

The Insolvency Service has an arrangement with Companies House to rectify any mistakes. The official receiver should exercise proper care and attention in the submission of documents for filing as these arrangements are intended to correct an occasional mistake. The official receiver can make use of this arrangement in the circumstances listed in paragraphs 2.36 – 2.41, Companies House can be contacted by email at enquiries@companieshouse.gov.uk or by phone on 0303 123500. Where a company in liquidation is in the process of being dissolved the guidance in chapter 54 should be followed.

2.36 Companies House files the document on the wrong company file

The official receiver may have correctly completed all the filing documents and Companies House has filed the document on the wrong company file. In this instance Companies House have agreed to remove the document and place it on the correct company file without the need of a court order. Where the document was filed in error because of a mistake by the official receiver an order of court will, generally, be required to move the document to the correct company file.

2.37 NOTCH form not completed correctly

Where the name and number of the company on ISCIS form NOTCH does not match and it is clear from the winding-up order that a clerical error has been made Companies House will remove both documents on request. Both documents will be returned to the official receiver who will then be responsible for resubmitting them correctly. In most cases the official receiver will enter the correct company registration number on the ISCIS form NOTCH.

2.38 Other discrepancies between the company name and number

There may be a mismatch between the company name and the company registration number that is not due to clerical error, for example, where the company's name is changed after the winding-up petition has been presented to the court, and the name has not corrected before the making of the order. The official receiver should rectify any discrepancies before filing the winding-up order and ISCIS form NOTCH at Companies House.

2.39 Dissolution and delays in filing the winding-up order

Where the official receiver is unable to file the winding-up order, neither Companies House or its users will be aware that the company is in liquidation. As a result the company is susceptible to being struck off the Register of Companies and dissolved under section 1000 of the Companies Act 2006. Where this action is in process the official receiver should send Companies House a letter of objection to the dissolution by email to enquiries@companieshouse.gov.uk. Any action to dissolve the company will be evident by checking the information on the company's file at Companies House.

2.40 Confirmation that the winding-up order has been correctly filed

At an appropriate time in the conduct of the case, perhaps at the stage when the ISCIS conduct assessment tab is completed, the official receiver should check the Companies House file to ensure that the liquidation is recorded. If not, action should be taken to rectify the situation by the re-submission of the ISCIS form NOTCH and the winding-up order.

Notices to be issued and actions to be taken immediately

2.41 Introduction

The following paragraphs cover the actions the official should take together with what notices should be issued either immediately, or within 24 hours, upon receiving notification of a winding-up order.

2.42 Notice to the official receiver of a winding-up order

The court is required to give notice forthwith to the official receiver on the making of a winding-up order ¹.

1. Rule 7.21

2.43 High Court and District Registries

The above courts provide the Petitions and Transfers Team with a list showing the result of the hearings of winding-up petitions. Where a winding-up order is made the Secretary of State appoints the appropriate official receiver as official receiver for the insolvency proceedings ¹. The Petitions and Transfers Team notify the local official receiver of the order and enclose a copy of the official receiver's appointment by the Secretary of State.

1. Section 399 (6)(a)

2.44 Other County Courts

Official receivers should monitor the progress of petitions in their local courts. By following the progress of each petition it can be ensured that timely notice of the making of a winding-up order is received.

2.45 Receipt of a notice of a winding-up order

Notice of a winding-up order from either the Petitions and Transfers Team or the local court provides sufficient authority for the official receiver to proceed until they receive copies of the actual winding-up order. The notice allows the official receiver to carry out their statutory functions such as advertising and Gazetting the order (see paragraph 2.64).

2.46 Correct title to be used on notices and correspondence

Once the official receiver is satisfied that the details of the company on the winding-up order are correct they should use the correct title on all notices and correspondence.

2.47 Contacting the petitioning creditor's solicitors

On receiving notice of the winding-up order the petitioning creditor's solicitors should be asked, initially by telephone, whether there are any matters, other than those referred to in the petition, to which the official receiver's attention should be drawn. The standard letter (PSOL) should be sent out to the petitioner's solicitors as part of the initial notices.

2.48 Petitioning creditor's solicitors: copy of the petition, etc

The solicitors should also be asked to provide, without charge, a spare copy of the petition (except in High Court cases where the petition can be obtained through the CE file) and supporting affidavits or witness statements. They should also be asked to confirm whether the petitioner is registered for VAT. Further details on the provision of information by HM Revenue and Customs can be found in chapter 22.

2.49 Petitioning creditor's solicitors: information about the company

The petitioning creditor's solicitors may be able to provide information on:

- whether the company is continuing to trade
- the company's solicitors or accountants
- the names of the company's officers or any staff such as managers with whom they or their client's dealt
- if contact with the company officers has been made
- whether they have had other contact with the company recently
- how any recent contact was made
- the trading address, the petitioner may have supplied goods to this address if a trade creditor
- any possible assets
- any bank accounts
- any other known creditors
- the trading activities of the company
- any previous insolvency proceedings such as voluntary liquidation

2.50 Petitioning creditor's solicitors: further information

If the petitioning creditor's solicitors only provide limited details about the company, they may be able to provide details for a contact for their client who could provide additional information.

2.51 Companies House searches

The official receiver should, in the first instance, carry out a search of the information available at no cost from Companies House in order to establish details of the company and its officers. A search should be conducted to obtain details of the

current company officers, copies of the annual returns and most recent accounts and where held details of persons of significant control. Older annual returns may also contain directors' dates of birth. Copies of the most recent accounts and, if relevant, Annual Returns should be downloaded and copies saved to the case fileplan.

2.52 Equifax Optima searches

The Optima report [found within the "Commercial Report" section] should only be run when the required information cannot be obtained free of charge from Companies House. ORS is only budgeted to run such reports in around 10% of new cases.

2.53 Equifax advanced searches

The Advanced Searching tool within Equifax can be used to help trace company officers, in conjunction with other intelligence tools, for example other directorships of the company officers can be obtained via the simple Director search facility in both Companies House and Equifax. In addition in a limited number of cases the URA (Usual Residential Address) search tool can also be used. Under no circumstances should a full investigation report be run against a company officer unless they are also bankrupt.

2.54 Initial enquiries – Generally

The official receiver should attempt to contact those persons having knowledge of the company's affairs, usually, but not exclusively, the officers of the company. If possible this contact should be made within 24 hours of the office receiving notification of the order, if not it must be made within 48 hours.

2.55 Initial enquiries – Information to be obtained

The purpose of the official receiver's initial enquiries is to:

- establish whether there is any continued trading activity and the nature of the assets
- to preserve the estate, which includes ensuring that assets are adequately insured, disposing of perishable or other goods likely to fall in value and protecting the estate from possible third party claims where the public could be at risk
- to decide at an early stage as possible whether investigation work is needed
- to locate, safeguard and collect books and records relating to the company's affairs

2.56 Inspection

In the initial period after the making of a winding-up order the official receiver should decide whether an inspection is required. Chapter 11 details the circumstances in which an inspection should be carried out and contains further information relating to inspections generally.

2.57 A trading company

Where the official receiver's enquiries establish the company is continuing to trade immediate action should be taken. The official receiver will need to decide whether the business of the company should be continued. In most cases the official receiver will cause the company to cease trading and notify the employees that a winding-up order has been made and what its effects are. Further information on the effects of a winding-up order is contained in chapters 58 and 11.

2.58 Re-direction of the company's post

The official receiver should instruct Royal Mail to re-direct the mail addressed to the company to themselves. Initially the re-direction should be for a three month period. A separate request must be made for every address (e.g. both the registered office and any trading addresses) together with a separate one for any trading name at each address unless they are multiple occupancy addresses (see paragraph 2.62).

2.59 Re-direction – Consent of administrative receivers and liquidators

Where an administrative receiver or liquidator is in office the official receiver should ask whether they have any objections to an order re-directing the company's post. The official receiver should not proceed unless the administrative receiver or liquidator agrees to the re-direction. If the administrative receiver or liquidator subsequently agrees to the re-direction and the official receiver's enquiries are still in their early stages an application to re-direct the post should be made.

2.60 Application for postal re-direction

The Royal Mail's re-direction form or ISCIS word template form REDLPO (Company version) should be sent directly to The Royal Mail Redirection Centre, Trent House, Media Way, Stoke on Trent, ST1 5ST. Royal Mail will invoice the Insolvency Service directly and redirection cost is covered by the Administration Fee.

2.61 Postal redirection - TNT

TNT is now delivering post in Manchester, Liverpool and some areas of London.

TNT cannot re-direct post but if they are notified by the official receiver that there is a re-direction in place with Royal Mail they will divert all post for that address into the Royal Mail delivery system. This is known as an “extraction service”. TNT deliver and the extraction service is available for addresses in the following postcodes;

- London: E, EC, W, WC, and SW prefix
- Harrow: HA and NW prefix
- Manchester: M prefix
- Liverpool: L prefix

When an application is made for the extraction service, TNT will remove the address from their service area and divert all post for that address to Royal Mail who will deliver in accordance with the re-direction. There is no charge for the extraction service. In areas in which TNT deliver post a re-direction from Royal Mail should be requested using the ISCIS word template REDLPO(Company version). Once the REDLPO has been sent out the ISCIS word template TNTES (TNT Extraction Service Letter) should be completed requesting the extraction service on the same address and e-mailed to tntpostdelivers@tntpost.co.uk. TNT will arrange the extraction within 15 days of the request.

2.62 Application for postal re-direction – Multiple occupancy premises

Due to operational problems and cost Royal Mail operate a policy of not re-directing post from multiple occupancy premises or addresses which share the same delivery point for a number of companies, for example, an accountancy firm or solicitor’s office. If the official receiver is in any doubt about whether the premises are multi-occupancy they should check with the Royal Mail Redirection Centre, telephone 03457-777888.

2.63 Royal Mail re-direction service

Where a re-direction of a company’s post is not possible due to multiple occupancy Royal Mail offer an alternative ‘diversion’ service. This operates in a similar way to re-direction but currently has no restriction on diverting mail from multiple occupancy premises. This service currently costs £1,140 for 3 months and £3,300 per year. Details of this diversion service can be obtained from [Royal Mail](#). Due to the cost this service should only be used in exceptional circumstances.

2.64 Publishing the order in the London Gazette

On the making of a winding-up order the official receiver is required to publish notice of the order in the “London Gazette” (more commonly referred to as the Gazette). The official receiver should have checked the order against the ISCIS file name to ensure that it is correct. Publication in the Gazette is carried out automatically after the ISCIS Gazette screens have been completed (see chapter 5). If the order of the court is varied or a mistake has been made it is the responsibility of the official receiver to ensure the varied order or retraction is published in the Gazette (see chapter 5) and that all the relevant ISCIS screens are updated.

2.65 Advertising the order more generally

The official receiver may (in addition to publication in the London Gazette) advertise the order in such manner as they think fit. The official receiver does not have to further advertise the order if they do not believe it is necessary. See chapter 5 for guidance on exercising this discretion. ¹. Further general information on procedures for advertising the order in the Gazette and/or more widely are contained in chapter 5.

1. Rule 7.22(4) and 7.21(5)

2.66 Stay of advertisement or stay of proceedings

Where an application for a stay of advertisement or stay of proceedings is granted, reference should be made to chapter 5 and chapter 8 as to the extent of action to be taken by the Official Receiver.

2.67 Service of the winding-up order

The court should deliver two sealed copies of the winding-up order to the official receiver. On receipt of the orders the official receiver must serve a sealed copy of the order on the company by first class post. The order can be served at the company’s registered office (if any) or at its principal place of business.

2.68 Notice to the local court - High Court and District Registry cases

The company may be a party to legal proceedings that the official receiver is unaware of. They should consider sending a form NORD1 to the local county court where the winding-up order is made in the High Court or one of the District registries. The notice should be sent within 24 hours of the making of the order by first class post, DX, fax and/or e-mail.

2.69 Notice to the court and other parties - Legal proceedings pending

Where, at the date of the winding-up order, the company is known to be a party to legal proceedings other than the winding-up proceedings, the official receiver should notify the court(s) and other parties as a matter of urgency (case numbers or other court references should be quoted, if known) using the form NORD1, amended as appropriate (see following paragraph). The notice should be sent to the court(s) by recorded delivery within 24 hours of the making of the order, or a faster method such as fax, e-mail or DX, if a more urgent delivery is required.

2.70 Contents of the notice to court - Legal proceedings pending

The notice should draw the attention of the court to the provisions of section 130(2) of the Insolvency Act 1986. This section states that where a winding-up order has been made no action or proceeding shall be proceeded with against the company, or its property, except by leave of the court and subject to such terms as the court may impose. On receiving notice the court may dismiss, stay or adjourn such proceedings. The court should be made aware of the legal effects of the winding-up order, particularly with regard to any assets which form part of the estate. The official receiver is responsible for dealing with, or protecting, these assets pending the possible appointment of another liquidator.

2.71 Immediate notice of the winding-up order

The official receiver should give immediate notice of the winding-up order to any relevant Insolvency Practitioner, trade supplier and charge-holder (see following paragraphs). The notice should be initially made by telephone and followed up by first class mail or any alternative which is either faster, or more cost effective, for example by fax, e-mail or DX. The notice should include any references where available. If the notice cannot be given within 24 hours of the making of the order it should be made as soon as possible thereafter.

2.72 Notice to an appointed/previously appointed insolvency practitioner

The official receiver should give notice of the winding-up order to any voluntary liquidator (ISCIS word template form NTVL), administrator (ISCIS word template form ADMLTR), administrative receiver (ISCIS word template form ADMREC) or supervisor of any company voluntary arrangement (ISCIS word template form LSUPAD).

2.73 Notice to trade suppliers

The official receiver should send notice (form NORD1) to any potential supplier of goods to the company in order to stop delivery.

2.74 Notice to charge-holders

The official receiver should send notice (ISCIS word template form NLC) to any holder of a fixed or floating charge over the company's property.

2.75 Notices to be issued within 24 hours, or shortly after, of the order

After making the initial telephone enquiries the official receiver may be able to send notice of the winding-up order to a limited number of people, such as the company's accountants and solicitors, local courts, etc. Once additional information has been obtained, for example after interviewing the director(s) or from third parties, the official receiver should be in a position to send out further notices of the order. The type of companies, people and organisations that common and less common notices should be sent to are found later in this guidance.

2.76 VAT number

When the VAT number is known it should be entered into ISCIS. When a VAT number is entered onto a case on ISCIS it will be automatically uploaded onto various documents, including the report to creditors and the IP report on handover (IPROH). It is important to ensure that any VAT number entered onto ISCIS is the correct one for the insolvent. The VAT number should only be entered onto ISCIS where it has come from a reliable/trustworthy source, which would include the petition, the insolvent, the insolvent's accountant, HMRC or where it has been extracted directly from the insolvent's books and papers. When there is any doubt as

to the validity of the VAT number, for example where the number has been supplied by a third party such as a creditor, it can be [checked](#)

Initial action - Company officers

2.77 Bankruptcy searches

When the official receiver has found the names of officers of the company, they should search the case management system to see whether they have previously been made bankrupt and/or subject to a bankruptcy restriction order or bankruptcy restriction undertaking, thereby preventing them from taking part in the management of a company's affairs ¹. restriction orders and bankruptcy restriction undertakings are recorded and can be searched on the [Electronic Individual Insolvency Register](#).

1. The Company Directors Disqualification Act 1986 section 11

2.78 Disqualification searches

The official receiver should also make a search of the register of disqualified directors to see whether any of the company directors are subject to a disqualification order or disqualification undertaking. The registrar of companies is responsible for maintaining the register of disqualified directors, which details of all disqualification orders and undertakings made in England and Wales currently in force. Disqualification orders made in Scotland and Northern Ireland are also registered with the registrar of companies. The register of disqualified directors also records details of those directors who have obtained permission from the court to continue to act as directors following an application made under section 17 of the Company Directors Disqualification Act 1986.

2.79 Director's service addresses

The Companies Act 2006 allows the director(s) and company secretary, if any, to provide the registrar of companies with a service address and a residential address (which may be the same address). The service address will appear on the public record and the residential address will be held on a private register only available to predetermined organisations. This will include specified public bodies for carrying out their public functions (including the official receiver), credit reference agencies for vetting applications for credit associated work and to meet obligations regarding money laundering regulations.

2.80 Credit reference agencies and Confidentiality Orders

Credit Reference Agencies will not be able to obtain the usual residential address of any director who is the beneficiary of a valid Confidentiality Order which was in force at 30 September 2009 ¹. A Confidentiality Order would have been obtained under legislation enacted prior to the Companies Act 2006 and subsequently repealed. It is expected that over time the number of valid Confidentiality Orders will diminish, however [Annex A](#) provides additional information on Confidentiality Orders if required.

1. The Companies (Particulars of Usual Residential Address) Confidentiality Orders) Regulations 2002

2.81 Credit reference agencies and service addresses

If a director is at serious risk of violence or intimidation, or is employed by a relevant organisation, for example, the director may apply to the registrar of companies (acting on behalf of the Secretary of State) under section 243(4) Companies Act 2006 for their usual residential address not to be disclosed to Credit Reference Agencies ¹. The relevant organisations are the Government Communications Headquarters, the Secret Intelligence Service, the Security Service or a police force ². If these circumstances apply the director's residential address would still be available to the official receiver.

1. The Companies (Disclosure of Address) Regulations 2009 Regulation 5

2. The Companies (Disclosure of Address) Regulations 2009 Regulation 1

2.82 Publication of residential addresses by the registrar of companies

If the service address is found to be ineffective the registrar of companies has the power to ban the use of that address and to place the residential address of the director concerned on the public register.

2.83 Company officer in prison

The official receiver may discover that a company officer who is required to attend for interview is in prison, but their location is unknown. The official receiver should contact HM Prison Service, Prisoner Location Service, by e-mail. The e-mail should contain the full name of the person subject to the enquiry, any other names by which

they may have been known, date of birth and reason for the enquiry. The e-mail address is prisoner.location.service@noms.gov.uk. If the official receiver needs to follow up the e-mail by letter, the address can be found in [Annex B](#). Further information and guidance on interviewing a person in prison can be found in chapter 17.

2.84 Telephone contact with a company officer in prison

It should be noted that the possession and use of mobile phones by prisoners is a criminal offence ¹. [The Law Society](#) has issued guidance to solicitors which points out that it may be a criminal offence for a person to contact a prisoner on a mobile phone. Under no circumstances should a prisoner be contacted within a prison by telephoning, emailing or texting a mobile phone. Where a prisoner telephones from within a prison and it is established that they are using a mobile phone the caller should be informed that they are committing an offence and that any such calls will not be accepted. The call should then be terminated.

1. The Prison Act 1952 section 40D (as amended by Crime and Security Act 2010 s45)

2.85 Initial telephone contact with company officers

Once the official receiver has obtained the names and addresses of the company officers they should in the first instance contact the company director(s). It may be necessary to contact the company secretary, if appointed, at a later date. The telephone numbers of the company officers may sometimes be obtained from the internet, from documents filed at Companies House; or from third parties such as accountants, solicitors, insolvency practitioners. The director(s) should be telephoned, where possible, within 24 hours of receiving written notification of the order.

2.86 Objectives of the initial telephone contact

The aim of the initial contact with the company officer(s) is to obtain sufficient information to determine whether the company is continuing to trade and to ensure the official receiver is able to protect the estate and minimise any risks. The initial contact should not repeat the questions in the PIQC. The initial contact may help future co-operation with the company officer. Where the official receiver has not arranged collection of the company's accounting and financial records the company officer should be asked to arrange their delivery. The initial enquiries should be

completed on form IEC. After completing these enquiries the official receiver should send an appointment letter (ISCIS form NTCO) to those company officers who are required to attend upon the official receiver for interview.

2.87 Accounting records

The official receiver should identify the whereabouts of the company's accounting and statutory records promptly either from a company officer or other sources such as accountants, solicitors etc. The official receiver should then arrange for their collection or delivery within 10 working days of the order.

2.88 No initial telephone contact with the company officers

If immediate telephone contact is not possible, a letter, (ISCIS form NTCO), should be sent within two working days of the official receiver receiving notification of the winding-up order to the director(s) of the company requiring that they attend upon the official receiver for interview. The official receiver should make further attempts to make telephone contact with the company officer(s) by calling at different times of the day.

2.89 Company officers – First appointment letter

The appointment letter (ISCIS form NTCO) should include the preliminary information questionnaire (PIQC), an extract of section 216 of the Insolvency Act 1986, an ethnic monitoring form and a map showing the location of the official receiver's office, parking facilities and the nearest public transport. The appointment letter informs the director that our guide for directors is available on our website. If the director requests a hard copy of the leaflet this can be provided.

2.90 Company officers – “In-aid” interviews

In some cases the official receiver may need to interview a company officer who resides outside their area. Where the case is not suitable to be transferred to the other office it may be necessary for the local official receiver to conduct the interview and obtain any necessary information. This is referred to as an “in-aid” interview.

2.91 Company officers – No interview to be fixed

A letter (ISCIS form NTCO) should be sent to the company officer(s) not immediately required to attend for interview. The letter will make them aware of their duty to co-operate with the official receiver. The letter asks the company officer to contact the official receiver if there are any matters they wish to draw to the official receiver's attention or if they are in possession of any company assets, accounting records or other documents.

2.92 Non co-operation by company officers

If a company officer does not co-operate, for example they do not attend for interview, the official receiver should consider making an application to the court for a public examination of the person concerned ¹. Further information on public examinations can be found in chapter 20. Other methods of enforcing co-operation can be found in chapter 19.

1. Section 133(1)

2.93 Further information on dealing with company officers

Chapter 15 provides further information on the aims and conduct of the official receiver's enquiries including guidance on conducting preliminary enquiries and advice on interviews. Further information on the conduct of interviews and taking statements is found in chapter 17.

Case administration

2.94 Electronic case files

The official receiver is required to keep a case file in respect of each liquidation. The electronic file for each case is maintained on Wisdom and is divided into 7 parts. The papers are filed in each section as follows:

- Part 1 Preliminary investigation papers
- Part 2 Court documents
- Part 3 Statutory notices
- Part 4 Correspondence
- Part 5 Meetings, RTCs, notices
- Part 6 Case Assets
- Part 7 Closing, IP Handover

Also see the [filing code of practice](#)

2.95 Trade classifications

The official receiver should establish the nature of the company's business to enable the trade classification to be entered on ISCIS. The information is used to collate statistics on compulsory liquidations nationally.

2.96 Statement of affairs

The official receiver must decide whether to require the preparation of a statement of affairs for the company ¹. A statement of affairs would not normally be required before the first interview with the company officer(s). More generally the information supplied in form PIQC relating to assets and liabilities will be sufficient for the official receiver's enquiries. If the company has been subject to earlier insolvency proceedings a statement of affairs may have been prepared in relation to those proceedings. See chapter 18 for further information on statement of affairs.

1. Section 131

2.97 Completion of ISCIS Conduct Assessment tab

It is expected that 80% of the ISCIS conduct assessment tabs will be submitted within 56 days for self signed cases and 80% of cases not self signed will be submitted within 90 days for the winding up order. For further information on completing the ISCIS conduct assessment tab see chapter 15.

2.98 Report to creditors and contributories

The official receiver shall, at least once after the making of the winding-up order issue a report to creditors (RTC) ¹. The RTC will be prepared from information from the company's officers and various third parties, such as crown departments, solicitors, accountants, trade creditors, etc. It is expected that 90% (2018/2019 target) of reports to creditors and contributories (RTCs) will be submitted within 15 calendar days of an attended interview or the case being marked as non-compliant. Further information relating to the report to creditors can be found in chapter 46.

1. Rule 7.48

2.99 Provision of information to creditors in other EU states

When a winding-up order is made the court and/or the official receiver is under a duty to inform known creditors who have their habitual residences, domiciles or registered offices in other EU member states by individual notice of the circumstances and rules under which they may lodge claims ¹. The notice must comply with rules regarding the language requirements of the notice ². The official receiver should send the ISCIS word template form NORD1EU.coy to all the creditors identified as being resident in other EU member states at the initial notices stage.

1. The EC Regulation on Insolvency Proceedings 2000 Article 40

2. The EC Regulation on Insolvency Proceedings 2000 Article 42

Common notices to be issued and actions to be taken

2.100 Solicitors/Accountants – notice and collection of records

The company's solicitors and accountants should be sent the form NORD2 which asks, amongst other things, for details of all books, documents, papers, etc. in their possession relating to the company's affairs. Arrangements should be made for the delivery or collection of any accounting records, statutory books or other papers within 10 working days of the order. The official receiver should issue a receipt to the solicitors or accountants. See chapter 16 for further information.

2.101 Solicitors/Accountants - Lien unenforceable re records

If the solicitors or accountants attempt to claim a lien on the company's records, it is unenforceable and reference should be made to chapter 12 and chapter 16. For information and advice on steps to take in the event of an un-cooperative solicitor or accountant, please see chapter 19 and chapter 22.

2.102 Banks – Initial notice

The official receiver should notify the company's bank as soon as practically possible (and certainly within five working days of the winding-up order) and should do so as soon as they obtain the bank's full address and account numbers. If the bank is informed promptly this may prevent any unauthorised withdrawal of funds by the directors. The official receiver should send the notice BANK3 to the company's bankers. The letter provides a number of options for the official receiver to complete when dealing with company account(s).

2.103 Banks – Telephone enquiry

Banks will not normally provide any information concerning the company's account over the telephone. The bank may not even confirm that an account is held without being contacted by letter. In cases of urgency, a bank may provide information after receiving a faxed notification of the order. In some cases the bank may be willing to accept a scanned copy of the order sent by email.

2.104 Banks – Charge over the company's property

It is important that the official receiver establishes early contact with the bank where the bank holds a charge over the company's property. The official receiver should establish, as soon as practicable, whether the bank intends to appoint a receiver. The official receiver should also read paragraph 2.116 as the bank may have a charge on the company's book debts.

2.105 Banks – Dealing with credit balances

Where the bank holds a credit balance (after taking in account any right of set-off) the official receiver should take a practical approach. The cost of the effort made should not be more than the amount realised. If the credit balance (or the sum of balances with one bank) is £50 or less, the ISCIS notice BANK3 should be sent asking for the balance to be paid to the official receiver. The notice should be followed up by a telephone call and no more than one further follow-up letter. Where the credit balance exceeds £50, the official receiver should use their discretion as to the effort required from their staff to collect the monies. chapter 33 provides further information on the realisation of cash at bank.

2.106 Fixed charges

The official receiver should write to any creditor holding a fixed charge, including a mortgagee informing them of the winding up order and seeking the following information:

- the amount outstanding
- the property covered by the charge or mortgage
- details of any other security held
- details of any insurance covering the charged property
- details of any company bank account of which the charge-holder or mortgagee is aware

The official receiver should follow up on the receipt of this information. This may help the official receiver protect the company's interest in the charged asset. After confirmation that the charged or mortgaged asset belongs to the company early enquiries into its value should be made.

2.107 Fixed and floating charges – Possession proceedings

Where any action under a fixed and/or floating charge, for example possession proceedings, is pending when a winding-up order is made, the official receiver should inform the solicitors for the charge-holder or mortgagee of the order. The charge-holder or mortgagee can then consider making an application to the court for leave to proceed with the action ¹.

1. Section 130 (2)

2.108 Employees

Where the company has employees the official receiver will generally terminate employment with effect from the date of the order. The official receiver should notify Redundancy Payments Services (RPS) of the insolvency using the [RP20 template](#). On receipt, RPS will set up the OR case on their system which will generate a unique reference number and email the official receiver a spreadsheet for completion. The official receiver should complete with details of all employees who may have a claim for wages, holiday pay or payment in lieu of notice. RPS will then send out the EMLET (employer letter) to all employees and provide copies to the official receiver which should then be uploaded to the file plan. Additional information can be found in chapter 11.

2.109 Pension schemes

A company or partnership against whom a winding-up order is made may operate an occupational pension scheme for the benefit of employees. The official receiver has a statutory duty to send notice of an “insolvency event” to The Pension Protection Fund (see paragraph 2.111), The Pensions Regulator (see paragraph 2.112) and the pension scheme trustees and/or managers (see paragraph 2.113) ¹. The notice is referred to as a “section 120 notice”. Chapter 57 provides further advice on pension schemes.

1. The Pensions Act 2004 section 120

2.110 What is an ‘insolvency event’?

An ‘insolvency event’ with regard to companies and partnerships are defined in sections 121(3) and (4) of the Pensions Act 2004. The ‘insolvency events’ which the official receiver is required to provide notification to the relevant bodies in addition to the making of a winding-up order are as follows;

- the submission by a nominee of a report stating that meetings should be called to consider proposals for a voluntary arrangement (in relation to a company, partnership or individual)
- the making of equivalent orders in relation to certain types of entity (relevant bodies) which have their own insolvency regime. The relevant bodies as scheduled in Regulation 5(2) of the Pension Protection Fund (Entry Rules) Regulations 2005, are:
 - a credit union
 - a limited liability partnership
 - a building society
 - a person who has permission to act under Part IV of the Financial Services and Markets Act 2000
 - the society of Lloyds and Lloyds members
 - a friendly society
 - a society which is registered as an industrial and provident society

The appointment of a provisional liquidator is not an insolvency event and notification will only be required if a winding-up order is eventually made. The change of an office-holder in the same procedure, such as the handing over of a case to an insolvency practitioner, does not need to be notified.

2.111 The Pension Protection Fund

The official receiver is required to give notice to The Pension Protection Fund within 14 days of the ‘insolvency event’, or, after this time limit, within 14 days of becoming aware of the pension scheme. The address of The Pension Protection Fund is Renaissance, 12 Dingwall Road, Croydon, Surrey, CR0 2NA. Their telephone

number is 0345 600 2541. Their e-mail address is information@ppf.gov.uk. Please see [The Pension Protection Fund](#) for further details.

2.112 The Pensions Regulator

The official receiver should send notice to The Pensions Regulator at the same time to The Pensions Regulator, whose address is Napier House, Trafalgar Place, Brighton, BN1 4DW. Their telephone number is 0345 600 0707 Their e-mail address is customersupport@tpr.gov.uk. Please see [The Pensions Regulator](#) for further details.

2.113 The pension scheme trustees or managers

The official receiver should also send notice to the pension scheme trustees or managers. This information should be supplied by the company officers, accountants, solicitors or be found in the company's records.

2.114 Third parties holding company property

The official receiver should send notice to any person holding or thought to be holding any property of the company (including assignees of book debts or any other assets) to prevent assets being disposed of. If the assets are believed to be in jeopardy, they should be promptly collected. Where the company has assets that have been pledged or pawned reference should be made to chapter 25.

2.115 Insurers

Where the company has any current insurance cover the official receiver should write to each insurance company and/or insurance brokers asking them to provide details of the existing insurance cover, quoting, when known, policy numbers. Further information can be found in chapter 14.

2.116 Book debts - Unsecured

Where a company has book debts, which are not subject to a charge at the date of a winding-up order, the official receiver should instruct their agent "the contractor" to realise the book debts on their behalf. As the chance of recovering a book debt diminishes with time the contractor should be instructed as soon as possible even where an insolvency practitioner is likely to be appointed liquidator at the first

meetings of creditors and contributories. Chapter 26 provides detailed guidance on book debts.

2.117 Book debts - Secured

Where any book debts of the company are subject to a fixed charge the official receiver should make early contact with the charge-holder. The official receiver should establish who will protect and collect the book debts. In the event that the charge-holder refuses to collect the book debts the official receiver will instruct the contractor to collect them in line with paragraph 26.52. Where there is an assignment of book debts or a factoring agreement, reference should be made to chapter 26 generally.

2.118 Book debts – Phoenix company

The official receiver should be aware that in some cases a phoenix company may be trading. In these instances they should instruct the contractor to collect the book debts to prevent the trade debtors making payment to the “live” company. Where the book debts are secured the official receiver should draw the attention of the charge-holder to the existence of the phoenix company.

2.119 Landlord

The landlord of any premises occupied or rented by the company should be issued with the form NTL. The landlord may be a creditor, and the premises may contain company assets or records. Arrangements should be made for the collection of any books of account, statutory company records and other company papers at company premises within 10 days of the making of the order. See also chapter 16 for more information on obtaining custody of accounting records. Where the landlord has taken back possession or shows any intention of levying distress, the official receiver should consult chapter 12.

2.120 Dealing with leasehold property

In the first instance the official receiver should obtain sufficient information from the landlord and the company officers to enable them to decide whether the lease is of any value to the estate. The official receiver may then decide to disclaim their interest in the lease or may require a further valuation prior to its sale. Further guidance on dealing with leasehold property can be found in chapter 28.

2.121 HM Revenue & Customs – Tax and National Insurance

The Insolvency Claims Handling Unit of the HM Revenue & Customs (HMRC) deal with claims in insolvency proceedings in respect of tax and National Insurance. The official receiver should ensure that the company's case name and registered office is entered onto ISCIS as quickly and accurately as possible. This information is automatically extracted from ISCIS and sent to the Insolvency Claims Handling Unit at Longbenton. A paper copy of this information is not necessary. Further information on direct taxation is provided in chapter 59.

2.122 HM Revenue & Customs – VAT

In the majority of cases dealt with by the Insolvency Service the company will be registered for VAT. In these cases the official receiver should complete HMRC form VAT 769 (notification of insolvency – see below) as soon as possible after the making of the winding-up order. In completing the form the official receiver should indicate whether deregistration is appropriate. Where possible the VAT number should be provided, although this should not stop the official receiver completing the form where it is not known. If the VAT number is not provided HMRC will attempt to locate the case through its internal searches. HMRC would prefer the VAT 769 to be sent electronically to reduce the number of forms going astray. Further information on VAT is provided in chapter 59.

2.123 VAT 769 form

The [VAT769 form](#) should be completed and sent to insolvencyhelpdesk@hmrc.gov.uk. No other notification of the order is required. If the official receiver cannot send the form by e-mail it should be sent by post to HMRC, VAT Operations Insolvency, 3rd Floor NW, Queens Dock, Liverpool, L74 4AA.

2.124 Contact with Crown Departments

The Insolvency Service has a dedicated [intranet page dealing with contact with Crown Departments](#). This page includes the partnership agreement with HMRC amongst other matters.

2.125 Loan creditors

The official receiver should send ISCIS word template form NLC.coy.Loan to all loan creditors. The early receipt of this information may assist the official receiver's enquiries into the affairs of the company.

2.126 Third party owners – Items on lease, hire, hire-purchase, etc.

The official receiver should send notice to the owners of any goods or property held by the company on hire, hire-purchase (form NHP.Coy), lease, on loan, for safety custody, for repair or otherwise, including suppliers of stock/goods where retention of title is claimed. The official receiver should follow the guidance in chapter 34 when dealing with third party goods.

2.127 Credit card companies

The official receiver should send a notice to all credit/charge card companies where the company held an account. It is also important to give immediate notice where the company operated a facility for acceptance of payment by credit/charge card for its goods or services. The official receiver should try to obtain the account numbers from the company officers or the company's records before sending the notice. Generally credit or charge card companies will be unable to trace an account without the account number(s). Any such notice is likely to be returned requesting the account number.

2.128 Business rates – Local authority

The official receiver should send a notice to the local authorities where the company is responsible for the payment of business rates. In some cases where the company occupies a number of premises this may involve several different local authorities. The notice should quote the address(es) of the premises together with the reference number(s) if known. Where the company no longer occupies the premises the local authority should be informed as it may be the case that no further business rates may be incurred. If the company owns or leases the premises there may still be a liability for business rates even if the property is unoccupied.

2.129 Premises licensed to sell alcohol – Local authority

The official receiver should inform the relevant local authority as soon as possible of the insolvency of a premises licence holder. Details of the dedicated email address

and telephone number for licensing notifications can be located on the web site of the relevant local authority.

Less common notices to be issued and actions to be taken

2.130 Farmers – Department of Environment, Food and Rural Affairs

Where the company is or has been concerned in farming or similar operations it may have been in receipt of a grant or subsidy from the Department of Environment, Food and Rural Affairs (defra). The official receiver should contact defra to confirm the current position and whether any monies are due. Any grants and subsidies paid or payable to the company are dealt with by the Rural Payments Agency at one of their regional offices. The relevant regional office can be identified through the [Rural Payments Agency](#). The official receiver could also use the defra helpline number 03000 200 301. Any initial contact should be followed by the official receiver providing written notification of the winding-up order. Where the official receiver is aware of the relevant reference number this should be included in the notice.

2.131 Milk producers – Milk co-operatives

Where a winding-up order is made against a dairy farmer the official receiver should identify the company's customers. With the demise of the Milk Marque scheme the company may have a sole supply agreement with one of the dairy farmers' co-operatives or a commercial milk wholesaler. The most commonly used organisations are [Arla Foods UK Ltd](#), and [Muller UK & Ireland Group LLP](#). The official receiver should notify the company's customer(s) of the winding-up order as there may be monies due and on-going contractual obligations with regard to current milk stocks. Some additional information is contained in chapter 34.

2.132 Plant Breeders' Rights – General

A breeder of any species of plant may apply for Plant Breeders' Rights which enable them to charge royalties for protected varieties. The rights cover agricultural, horticultural and ornamental plants. A Plant Breeders' Right is a form of intellectual property and may have a value. Please see [Plant Breeders' Rights](#) and chapter 39 for further information.

2.133 Plant Breeders' Rights - Asset in the proceedings

Where a winding-up order is made against a company or partnership which has Plant Breeders' Rights the official receiver should send notice to the British Society of Plant Breeders Limited, see [Annex B](#) for their address. The company or partnership may be entitled to unpaid royalties in respect of the use of the protected species. The registered right, and the species it covers, may have a resale value and be an asset in the proceedings.

2.134 Plant Breeders Rights – A liability in the proceedings

The official receiver should be aware that in cases involving agricultural merchants, corn merchants, farmers licenced to deal in plant varieties (for example, seed potatoes), horticulturalists, etc. there may be a liability for royalties under the Plant Varieties and Seeds Act 1964. Where a winding-up order is made against such a company or partnership the official receiver should send notice to the British Society of Plant Breeders Limited, see [Annex B](#) for their address. Unpaid royalties at the date of the winding-up order will be a debt provable in the winding-up. See chapter 34 for the conditions necessary to sell any seed in stock. If the stock is sold as seed the royalties due will be an expense of the liquidation.

2.135 Solicitors – Law Society

Where a winding-up order is made against a firm of solicitors the official receiver should notify the Solicitors Regulation Authority, address as per [Annex B](#).

2.136 Holders of vehicle operators or public service operators licences

Where the company holds a vehicle operator's licence and/or public service operating licence the official receiver should send notice to the appropriate local traffic area office. The official receiver must also return any licences (see chapter 27). For details of the nearest local traffic area office, contact the Driver and Vehicle Standards Agency ([DVSA](#)) on 0300 123 9000.

2.137 MOT testing centre

Where the company is authorised to conduct MOT tests, all accountable documents, including MOT test certificates and documents recording the results of tests conducted within the preceding 18 months, should be returned to the local traffic enforcement office. Details of the nearest local traffic enforcement office can be obtained from the Driver and Vehicle Standards Agency ([DVSA](#))

2.138 Dentists, doctors and pharmacists – Clinical commissioning groups (CCGs)

CCGs replaced primary care trusts (PCTs) on April 1 2013. Where a winding-up order is made in relation to the practice of a dentist, doctor or pharmacist in England notice should be sent to the CCG for the area. Where the official receiver is not prepared to carry on the business, notice of their intention to discontinue the trading must also be given to the relevant [CCG](#) in England.

In Wales seven Health Boards are responsible for planning and delivering [NHS health services](#) in their geographical areas and should be given notice of Winding-up proceedings and any discontinuance of trading.

2.139 Dentists and doctors – Private practice

Where a winding-up is made in relation to a dentist or doctor in private practice it is not necessary to inform the Clinical commissioning group. Where a dental practice is being wound up the official receiver should notify any health plan company from which the company receives payments.

2.140 NHS dentists

For every piece of work done by a dentist through NHS practice, they will charge a fee. That fee will be met partly by the patient and partly by the Dental Services Division of the NHS. An NHS client will pay up to a maximum of 80% of the fee charges, depending on their circumstances. In addition, the dentist will be entitled to claim other reimbursements, depending on the level of their NHS work - for example, a certain proportion of the business rates paid by the practice or a proportion of the costs of practice improvements. Each month the dentist will raise the equivalent of an invoice for the Dental Services Division, who will pay, via a BACS transfer, monthly in arrears.

2.141 NHS dentists – Collection of monies due

When a winding-up order is made against a company trading as a dentist there may be money due to the company from the Dental Services Division. The official

receiver should, in addition to notifying the Clinical Commissioning Group (see paragraph 2.137), notify the Dental Services Division of the NHS. The notice should state the name of the company, the date of the winding-up order and ask for details of the amount outstanding as at that date. The official receiver should ask that any monies due be held to the order of the liquidator. The address for the Dental Services Division is shown in [Annex B](#).

2.142 Care or nursing homes

Where the official receiver is dealing with the liquidation of a care or nursing home, they should contact the local health authority and also the [Care Quality Commission](#) where the home is in England or the [Care and Social Services Inspectorate Wales \(CSSIW\)](#) where the home is in Wales.

2.143 Building & Civil Engineering (B & CE) benefit schemes

If the company traded in the building industry, it may have been a member of a B&CE benefit scheme. These schemes provide holiday pay and retirement benefits for a company's employees. B&CE have requested that they be informed of a winding-up order when the official receiver is dealing with a winding-up order against a company with a B & CE benefit scheme. The address of B & CE is shown in [Annex B](#).

2.144 Controlled Waste

A winding-up order may be made against a company which is holding, or has held, controlled waste. Whilst the company should hold a waste management permit this may not always be the case. In these circumstances the official receiver should give notice to the relevant waste regulation authority (which is usually the local authority) and the Environment Agency.

2.145 Unpaid deposits – Deposit Indemnity Schemes

In a number of industries schemes are in place to guarantee the deposits paid by a company's customers. For example, The Glass and Glazing Federation operates a Deposit Indemnity Scheme to which double glazing contractors may belong. The official receiver should confirm from the company officers whether such a scheme is in operation. They should obtain details of the scheme together with a schedule of the names and addresses of any of the company's customers who may have a claim

under the scheme. This schedule should be provided to the operators of the scheme as quickly as possible.

2.146 Bookmakers – Gambling Commission

To act as a bookmaker a company must hold an operating licence. In addition the company may obtain personal licences for its individual representatives. The Gambling Commission issue and regulate these licences and should be notified of the making of a winding-up order as they lapse in the event of insolvency. The official receiver should send notice to the Gambling Commission. The address is shown in [Annex B](#).

2.147 Bookmakers – Betting premises licence

Where a company trades as a bookmaker from premises it needs to hold a betting premises licence. A betting premises licence is issued by the local council. A betting premises licence lapses in the event of insolvency. The official receiver should obtain the appropriate licences held by the insolvent. The official receiver should notify the [local council](#) of the winding-up order as it may be possible to recover a proportion of the licence fee from the local council upon surrender of the licence.

2.148 On-course bookmakers

In order to operate at a racetrack bookmakers are likely to hold a specific type of premises licence, known as a betting premises (track) licence. Such bookmakers are known as on-course bookmakers. In dealing with this type of bookmaker, the official receiver should notify the office of the racetrack(s) to which the licence(s) apply of the making of the winding-up order.

2.149 Bookmakers – HM Revenue and Customs

The official receiver should inform HM Revenue and Customs when a winding-up order is made against a bookmaker. The notice should be addressed to: HM Revenue & Customs, Greenock Accounting Centre (GAC), Custom House, Custom House Quay, Greenock PA15 1EQ.

2.150 Investment businesses – Regulatory bodies

The official receiver should send notice to the relevant regulatory body where the company is required, by statute, to be licensed to carry on an investment business. For a list of such business see [Annex C](#).

2.151 Building societies – Financial Services Compensation Scheme

Where a building society is subject to winding up proceedings, the Financial Services Compensation Scheme, address shown in [Annex B](#) is entitled to receive all notices, etc. required to be sent to creditors, whether or not the Scheme is a creditor of the society at the date of the winding-up order.

2.152 Friendly societies, building societies and the Financial Services Authority

Where a winding-up order is made against a friendly society, building society or an industrial or provident society the official receiver shall send notice to The Financial Services Authority (FSA), address shown in [Annex B](#). This notification should be sent to the Mutual Societies Registration Section of the FSA in place of the Registrar of Companies (see paragraph 2.30). See paragraph 2.151 for details of other notices to be sent in respect of building societies.

2.153 Company authorised under the Banking Act 1987

Where a winding-up order is made against a company or partnership under the provisions of the Banking Act 1987 the official receiver should send notice to the Financial Services Authority, see [Annex B](#) for the address, and the Financial Services Compensation Scheme, address also shown in [Annex B](#). The official receiver, whilst under no statutory obligation, should send to both bodies, notice of the order. This is because the Financial Services Authority receives notice of the presentation of the petition and the official receiver must send notice of the first meeting of creditors to both bodies so for the purposes of continuity notification of the order should also be sent.

2.154 Consumer credit licence and the Financial Conduct Authority

Where a winding-up order is made against a company or partnership which holds authorisation under the Consumer Credit Act 1974 to carry out regulated activity the

official receiver should give notice to the [Financial Conduct Authority](#), see [Annex B](#) for the address.

2.155 Intellectual property - Patents

Where a winding-up order is made against a company or partnership that appears to have an interest in a patent the official receiver should send notice to the [Intellectual Property Office](#), address shown in [Annex B](#). For more information on intellectual property in general see chapter 39.

2.156 Intellectual property - Designs

Where a winding-up order is made against a company or partnership that appears to have an interest in a patent the official receiver should send notice to the Designs Registry at the [Intellectual Property Office](#), address shown in [Annex B](#).

2.157 Intellectual property – Trade Marks

Where a winding-up order is made against a company or partnership that appears to have an interest in a patent the official receiver should send notice to the Trade mark Registry at the [Intellectual Property Office](#), address shown in [Annex B](#).

2.158 Explosives and firearms

The storage of explosives in quantities of over two tonnes requires a licence from the Health and Safety Executive. Some explosives in quantities up to two tonnes require an explosives certificate, such as, blasting explosives or black powder. The explosives certificate or licence is provided by the local police force. The storage of explosives not requiring an explosives certificate in quantities of less than two tonnes is licenced by the local authority (usually the trading standards department), except for metropolitan counties where the licensing is carried out by the fire and rescue service. The [Health and Safety Executive](#) can provide further information on licensing requirements. A firearm or shotgun certificate is provided by the local police force. See chapter 34 for further information on explosives and firearms.

2.159 Explosives – Factory and storage

Where a winding-up order is made against a company that operates a factory for the manufacture of explosives or occupies a licenced magazine, i.e. storage facility, the official receiver must send notice of the order to the Explosives Inspectorate at the Health and Safety Executive, address shown in [Annex B](#). Alternatively, for queries about licensing the official receiver can e-mail the Explosives Inspectorate at:

explosives.licensing@hse.gov.uk. For queries about the classification or transportation of explosives they can e-mail the Explosives Inspectorate at: cad.explosives@hse.gov.uk.

2.160 Explosives and firearms – Police inspection

Where the official receiver discovers either explosives or firearms in their enquiries the local police force should be notified. The explosives or firearms should not be touched or moved until after an inspection by the police. The police will confirm that the explosives and/or firearms have been correctly licenced and will provide advice on their safe removal. The Health and Safety Executive has a [national contact list](#) of police explosives liaison officers.

2.161 Premises licensed to sell alcohol – Local authority

The official receiver should inform the relevant local authority as soon as possible of the insolvency of a premises licence holder. Details of the dedicated email address and telephone number for licensing notifications can be located on the web site of the relevant local authority.