



The Insolvency
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DEAR INSOLVENCY PRACTITIONER Issue 123 – April 2021

Dear Reader

Please find enclosed the latest articles by the Insolvency Service, and from Companies House.

In addition, Co-operatives UK, a non-political, not-for-profit trade association for co-operative organisations, is holding a webinar to help insolvency practitioners and accountants working with co-operative and community benefit societies to understand the key differences in insolvency and administration law as it applies to these organisations, compared with company law. The content is designed to help insolvency practitioners and accountants working with registered societies be aware of those key differences and to “spot” issues before they arise.

The webinar is being held on 22 April and is free to join. Registration details are at:

<https://www.uk.coop/events-and-training/events-calendar/webinar-insolvency-administration-and-registered-societies>

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37) Forms filed at Companies House

Insolvency forms filed at regional offices

Companies House has seen an increase in the number of notices being filed in the wrong jurisdiction in the UK in recent months i.e. England and Wales forms being used for Scottish/Northern Ireland companies. Whilst the forms may have similar names and/or numbers, they have all been designed to take into account the different effects and legislation for each jurisdiction. We would like to remind presenters to consider which form is appropriate for each case.

Forms for England and Wales, and Scotland can be found on the Companies House website:

[Company registration and filing: Companies House forms - detailed information - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/company-registration-and-filing-companies-house-forms-detailed-information)

Forms for Northern Ireland can be found at the relevant legislation.

Creditors and members voluntary liquidation

Another problem encountered by the Insolvency Team in Companies House is differentiating between a creditors voluntary liquidation and a members voluntary liquidation when only a Resolution or Form 600 is received. This is a historic issue, as the LIQ01 / Form 4.20 are often not ready to file, but has been heightened over the last year due to changes in the way both Companies House and insolvency practitioners are working in response to the pandemic.

To ensure the correct case type is filed, insolvency practitioners are asked to include the case type in the covering letter.

21) Technical Guidance for Official Receivers available on Gov.uk

Current technical guidance for Official Receivers was made available on GOV.UK [[Technical guidance for Official Receivers - Guidance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/technical-guidance-for-official-receivers)] for the wider insolvency profession on 26 March 2021.

As part of efforts to increase support and share knowledge with the insolvency profession, we have published new guidance for Official Receivers when acting in their statutory capacity and as liquidator or trustee.

The Technical Guidance for Official Receivers uses an expandable menu format, where chapters are initially collapsed. This assists users to navigate the guidance quickly and then expand the desired chapter with a single click to view or print the complete chapter.

We know that many of our stakeholders have requested the current guidance be available and this should serve as a useful resource to share knowledge amongst the insolvency profession, while complementing other guidance we share through our regular technical bulletins.

If you have any questions about the Technical Guidance for Official Receivers, please contact insolvency.technical@insolvency.gov.uk

43) Corporate Insolvency and Governance Act 2020 – extension of temporary measures

The temporary measures introduced by the Corporate Insolvency and Governance Act are due to expire variously at the end of March and April 2021. The Government has listened to the concerns raised by stakeholders and has announced that it will extend some temporary measures into the coming months as the economy continues to emerge and recover from the pandemic. The extensions will be made by Statutory Instrument on 24th March and can be found [here](#).

The insolvency measures that will be extended are:

- Suspension of serving statutory demands and restrictions on winding up petitions – extended until 30 June 2021
- Small business exemption from the termination clause (ipso facto) requirement – extended until 30 June 2021
- The relaxation of the wrongful trading provisions – extended until 30 June 2021
- Temporary moratorium rules for the monitor – extended until 30 September 2021
- Modifications to moratoriums being extended to 30 September 2021:
 - Companies subject to a winding up petition can access a moratorium by filing papers at court (rather than having to make an application to court)
 - Companies who have been in a CVA or administration within the last 12 months can obtain a moratorium (usually they would not be eligible)

Any enquiries regarding this article should be directed towards email: policy.unit@insolvency.gov.uk