



The Insolvency
Service

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DEAR INSOLVENCY PRACTITIONER Issue 170 – May 2026

Dear Reader,

Please find enclosed the latest updates from the Insolvency Service as well as content from other Agencies:

We would like to inform Insolvency practitioners that the guidance on the **IP Complaints Gateway** has recently been updated on GOV.UK. This update is intended to improve clarity and accessibility for users of the Gateway.

The Insolvency Service is also looking for insolvency practitioners who would be interested in taking part in upcoming user research and testing sessions for the updated version of the DCRS Questionnaire (Director's Conduct Reporting Service). Your insight and experience are invaluable in helping us ensure the revised service is clear, efficient, and meets your needs as an insolvency practitioner.

If you're open to joining the research or testing session in the coming months, please get in touch with the User Research team at: User.Research@insolvency.gov.uk

Your feedback will directly shape improvements to the service.

The Joint Insolvency Committee (JIC) responsible for developing and maintaining insolvency standards, is currently undertaking a consultation to seek views on proposed amendments to Statement of Insolvency Practice (SIP) 2: Investigations by office holders in administrations and insolvent liquidations.

A JIC working group review has been conducted recently to ensure that the SIP2 remains relevant and effective in the current and future landscape. Some amendments are made as part of the wider insolvency objectives and the recent developments in technology and ways of working. The JIC is seeking views on the proposed amendments and is also asking for views on areas that could be strengthened or added, or alternatively that are surplus to requirements. Any revised SIP will only be introduced after careful consideration of the responses received and any plan to introduce changes will consider any continuing challenges faced by the insolvency profession.

The consultation period opens on 14 May 2026 and will be open for a period of twelve weeks, closing on 6 August 2026. You can read the proposed revised SIP2 and a comparison with the version of the SIP currently in force in full and details of how to respond by clicking on the following links provided from the respective RPBs:

[SIP-2-redraft-for-consultation.pdf](#)

[SIP-2-current-to-proposed-tracked-changes-version.pdf](#)

ICAS: [Consultation: Statement of Insolvency Practice 2 -ICAS](#)

IPA: [Consultation: Statement of Insolvency Practice 2 -IPA](#)

ICAEW: [Insolvency Consultations | Insolvency | ICAEW](#)

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41) Filing Statements of Affairs at Companies House: Protecting Employee and Consumer Creditor Information

Companies House is required to make UK company insolvency information publicly available on the register. However, this obligation must be balanced against the need to protect certain categories of information.

Where a statement of affairs is produced in insolvency proceedings; including administration, administrative receivership and liquidation, it must be filed with the registrar. Once filed, the document becomes publicly available to view.

Under the Insolvency (England and Wales) Rules 2016 and the Insolvency (Scotland) (Company Voluntary Arrangements and Administration) Rules 2018, details of employees, former employee creditors and consumer creditors must be removed from the statement of affairs before it is filed. This information must be set out in a separate schedule and redacted prior to submission.

Insolvency practitioners should ensure that all such information is removed before filing to meet the requirements for proper delivery. Failure to do so may result in the filing being rejected by Companies House, requiring the document to be re-filed.

While this article focuses on the requirements for filing statements of affairs at Companies House, as set out in Dear IP issue 82, insolvency practitioners are reminded that creditor address information is personal data and should be handled appropriately in all contexts. This includes taking care when sharing, storing or disclosing such information outside of statutory filing requirements, and ensuring that only information that is necessary and proportionate for the purpose is used.

127) UK Government Sanctions on Russia

In a previous [Dear IP article](#) titled “UK Government Sanctions on Russia”, insolvency practitioners were directed to the OFSI Consolidated List of Asset Freeze Targets as part of undertaking sanctions checks.

Since that article was published, there has been a change to how UK sanctions designations are published. From 28 January 2026, the OFSI Consolidated List is no longer being updated and should not be relied upon to identify current UK sanctions designations. The list remains available on GOV.UK for reference purposes only.

Following a cross-government review of sanctions implementation and enforcement, the UK government has moved to a [single sanctions list](#). The UK Sanctions List is now the sole authoritative source for all UK sanctions designations and has been improved and enhanced to better support users.

Any new sanctions designations made on or after 28 January 2026 will appear only on the [UK Sanctions List](#)

128) Approved Spreadsheets for Submission to the Insolvency Service

To help ensure information can be processed accurately and efficiently, insolvency practitioners are asked to use the Insolvency Service's **approved spreadsheet templates** when submitting information for the following purposes:

- IVAs
- court orders
- registration matters
- practitioner records

Using the approved formats helps avoid delays and ensures information can be recorded consistently across our systems.

Where information is submitted using an alternative layout or format, it may need to be returned so that it can be re-submitted using the correct template.

Insolvency practitioners are also encouraged to notify the Insolvency Service promptly of any changes to firm or location details. Keeping this information up to date helps ensure the IP Registration database remains accurate and reliable for the profession and the public.

Submission method and correspondence

All spreadsheets and any correspondence relating to the matters covered in this article must be submitted by email only to: IRIVA@insolvency.gov.uk

Responsibility for accuracy

Insolvency practitioners are responsible for ensuring that: -

- All required fields are completed fully and accurately;
- Information submitted is consistent with court orders, case records, and statutory documentation; and
- Data is provided in accordance with applicable data protection requirements.

Prescribed spreadsheets

1. IP Bulk Transfer – IVA Details Spreadsheet

- Purpose: To facilitate the bulk upload of IVA cases following a court order authorising a bulk transfer.
- When to submit: Upon receipt of a court order approving an IVA bulk transfer.
- Use: IVA cases only.

2. IP Bulk Transfer – BKT, LQD and NCL Cases Spreadsheet

- Purpose: To support the bulk upload of cases following a court order relating to:
 - Members' Voluntary Liquidations (MVLs)
 - Creditors' Voluntary Liquidations (CVLs)
 - Administration cases
- When to submit: Upon receipt of a court order approving a bulk transfer of the above case type

3. IVA Registration Spreadsheet

- Purpose: To notify the Insolvency Service of new IVA cases that have been:
 - Registered and approved by the insolvency practitioner firm; and
 - Added to the firm's case management system.
- When to submit: At the point of IVA registration / approval in accordance with current registration requirements.

4. IP Amendments Form

- Purpose: For insolvency practitioners already listed on the IP Search Directory to notify changes to:
 - Main employment details; and/or
 - Contact details, where an IP works for more than one insolvency practitioner firm.
- When to submit: As soon as a change of details occurs.

5. IVA Completion / Termination Spreadsheets

- Purpose: To notify the Insolvency Service that an IVA has:
 - Completed; or
 - Been terminated, in order to update the Individual Insolvency Register (IIR).
- When to submit: Immediately following completion or termination of the IVA.

Enquiries regarding this article may be sent by email to:
IRIVA@insolvency.gov.uk

71) Corporate Civil Enforcement Reforms Consultation

The Government has published a consultation, “Corporate Civil Enforcement Reforms Consultation”

The consultation sets out proposals to reform the corporate civil enforcement regime administered by the Insolvency Service. The regime has not been comprehensively reviewed for forty years, and the proposed measures aim to provide the flexibility needed to tackle modern forms of corporate abuse and align the framework with international best practice.

An outline of the Government’s proposals in the consultation are:

- A requirement for directors to be disqualified on the making of a public interest winding-up order. This new provision would remove those responsible for harmful trading from acting as directors immediately.
- Introducing a new restrictions regime allowing those responsible for less serious corporate misconduct to continue to act as a director, subject to conditions intended to mitigate the risks they pose.
- An alternative decision-making procedure for director disqualification, replacing the court as the primary decision maker with the Secretary of State, with a right of appeal available to directors.
- Strengthening powers to recover funds paid out by companies which undermine the fairness of the insolvency regime, ensuring a fair distribution of a company’s assets upon insolvency.
- Expansion and clarification of investigatory powers, including an explicit duty on directors to answer questions regarding live companies, and extending existing information-gathering powers used in director disqualification to a wider range of circumstances.
- Changes to the Civil Procedure Rules to remove the requirement for all disqualification applications to follow the Part 8 route of those rules and instead allow the use of Part 7 where appropriate.
- Facility for the time limitation for bringing disqualification proceedings to be extended to 5 years, without needing to seek the court’s permission. This would apply only for complex investigations, which have been identified as requiring longer than the 3-year statutory time limit to investigate.
- Providing the court with the power to disqualify individuals from acting as company directors after a single summary conviction for failure to comply with HMRC securities legislation.

The consultation invites general feedback on the options for reform, which will inform further policy development and identify government's preferred options. We are keen to hear from members of the insolvency profession and encourage those interested to respond to this consultation and use this opportunity to provide their views.

You can read the consultation proposals in full and details of how to respond by clicking on the following link: [Corporate Civil Enforcement Reforms - GOV.UK](#). The consultation ends on **17 June 2026**.

Any enquiries regarding this article should be emailed to:
enforcement.reform@insolvency.gov.uk

8) Dealing with businesses that hold a Facility Security Clearance (FSC) in order safeguard UK Government classified assets at SECRET or TOP SECRET

Guidance previously issued via Dear IP has been archived due to its age. This article provides updated information, reflecting current processes.

A site with FSC status (previously known as 'List X') is a commercial site (i.e. not government) on UK soil which is approved to hold UK government classified assets marked SECRET and above. There are a number of businesses in the UK carrying out contracted work on behalf of government departments, including the Ministry of Defence, on FSC sites. Some of these sites contain high-grade encryption equipment and codes.

Should an individual, company or partnership trading on a FSC accredited site enter an insolvency procedure, it is essential, in the interests of national security, that all classified assets are protected and not moved without the relevant security clearance provided by the owning Government Department.

Defence Contractor FSC sites have their status granted and monitored by the [Industry Security Assurance Centre \(ISAC\)](#) in MOD following Cabinet Office guidance. When entering an insolvency procedure, the recovery of classified assets from a FSC site is usually undertaken by representatives of the owning contracting authority, overseen by the ISAC.

It is possible that a business trading from a FSC site has other general trade contracts and not just government contract(s) that has resulted in the FSC site status. A business trading from a FSC site may have one or more other FSC facilities at other trading addresses. Alternatively, a business that has a FSC site may have other trading addresses which are not certified as FSC as the FSC status is site specific (i.e. the site where the contract is being carried out) and not business specific.

Insolvency practitioners should allow contracting authority and/or ISAC personnel to secure and remove all items relating to the relevant government contract. They also may need to work closely with ISAC to ensure that the interests of national security are protected, and that all items are secured to the satisfaction of ISAC or until collection can be arranged if it cannot be carried out immediately. Such action is a priority to any steps the insolvency practitioner would normally take in their capacity as insolvency officeholder to realise the equipment for the benefit of the insolvent estate.

Should insolvency practitioners become aware of insolvent businesses that are trading, or have traded from, a FSC site immediate contact should be made with the ISAC via email at ISAC-Group@mod.gov.uk.

Following initial contact with the ISAC, arrangements will usually be made for either the Contracting Authority, ISAC or the local police to attend the FSC site.

Insolvency practitioners should allow contracting authority and/or ISAC personnel to secure and remove all items relating to the contract, even where this may result in computer equipment or stock being lost to the insolvent estate. In all cases, an inventory of all material and equipment recovered, together with written confirmation of overriding national security interests, will be provided by either the Contracting Authority or ISAC.

Details of the UK Government contracting authorities are available from the company's designated Security Controller or Board Level Contact. Where details are not known of the Security Controller, Board Level Contact and/or Defence contracting authorities, the insolvency practitioner can request details from the ISAC.

Enquiries regarding this article may be sent to: ISAC-Group@mod.gov.uk

*More information can be found from their website at:
<https://www.gov.uk/guidance/industry-security-assurance-centre>*