## SCHEDULE 1

Regulations 3 and 6

## TABLE OF FEES

PART 1 Fees for Accountant in Bankruptcy as interim trustee or trustee in sequestration

	umn 1	Column 2		>Column 3
	nctions)	(Rates)	01111	(Former Rates)
the A	respect of each hour of work in the exercise by accountant in Bankruptcy of that office's functions as im trustee in a sequestration where the Accountant in truptcy is not appointed as trustee in that sequestration.	£100 per n	our	£39 per hour for first 5 hours; £69 per hour for each subsequent hour
2. In respect of each hour of work in the exercise by the Accountant in Bankruptcy of that office's functions as interim trustee or trustee in a sequestration, other than in respect of the realisation of assets in the sequestrated estate.		£100 per hour		£39 per hour for first 21 hours; £69 per hour for each subsequent hour
Bank sequ	n respect of the exercise by the Accountant in cruptcy of that office's functions as trustee in a estration in relation to the realisation of assets in the estrated estate—			
(a)	in respect of the total price paid in a transaction by the purchaser of heritable property, including any interest paid thereon, but after the deduction of any sums paid to secured creditors in respect of their securities over that property—			
(i)	on the first £10,000 or fraction thereof;	15% of amount	that	5% of that amount
(ii)	on the next £10,000 or fraction thereof;	5% of amount	that	1% of that amount
(iii)	on all further sums;	2% of amount	that	0.5% of that amount
(b)	in respect of the proceeds of the sale of moveable property, after the deduction of the expenses of sale and any sums paid to secured creditors in respect of their securities over that property—			5% of the proceeds of sale (across all sums)
(i)	on the first £10,000 or fraction thereof;	15% of amount	that	
(ii)	on the next £10,000 or fraction thereof;	5% of amount	that	
(iii)	on all further sums;	2% of amount	that	
	n respect of the exercise by the Accountant in truptcy of that office's functions as interim trustee or		funds	None

Bankruptcy of that office's functions as interim trustee or ingathered

Column 1	Column 2		>Column 3
(Functions)	(Rates)		(Former Rates)
trustee in a sequestration in ingathering the estate of the debtor.			
5. In respect of the exercise by the Accountant in Bankruptcy of that office's functions as trustee in relation to the payment of dividends to creditors—			£78 plus £39 in respect of each creditor who is paid a dividend.
(i) on the first £10,000 or fraction thereof;	10% of amount	that	
(ii) on the next £10,000 or fraction thereof;	5% of amount	that	
(iii) on all further sums.	2% of amount	that	

PART 2
Fees for other functions of the Accountant in Bankruptcy

	umn I nctions)	Column 2 (Fee Payable)	Column 3 (Fee Formerly Payable)
1. For registering award of sequestration.		£20.00	(No change)
2. F	or administration of—		
(a)	any petition by a creditor, trustee under a protected trust deed or the executor of a deceased debtor;	£100.00	£200.00
(b)	any such petition where following award of sequestration the Accountant in Bankruptcy is the trustee (in addition to item 2(a)).	£200.00	None
3. F	or supervising proceedings in sequestration—		
(a)	where commissioners have been elected;	£139.00	(No change)
(b)	where no commissioners have been elected;	£210.00	(No change)
(c)	where the Accountant in Bankruptcy is the trustee.	£139.00	(No change)
	or supervising payment of dividend to creditors re no commissioners have been elected.	£69.00	(No change)
5. For any special report to the court.		£69.00	(No change)
appe	or considering and issuing a determination in an eal against a determination of commissioners as to outlays and remuneration payable to a trustee.		(No change)

Column 1 (Functions)	Column 2 (Fee Payable)	Column 3 (Fee Formerly Payable)
	Bankruptcy of any outlays incurred by way of statutory fees, trading expenses or expenses of realisation.	
<ul><li>7. For issuing a determination fixing the outlays and remuneration payable to—</li><li>(a) an interim trustee; or</li><li>(b) a trustee.</li></ul>	17.5% of the sum remaining on deduction from the sum of outlays and remuneration determined of any outlays incurred by way of statutory fees, trading expenses or expenses of realisation.	(No change)
8. For examination of the sederunt book and related work, in connection with the discharge of a trustee.	£36.00	(No change)
9. For granting a certificate of discharge to an interim trustee.	£36.00	(No change)
10. For granting a certificate of discharge to a debtor.	£11.00	(No change)
11. For providing a certified copy of an entry in the register of insolvencies.	£24.00	(No change)
12. For the certifying of any other document (excluding copying charges).	£17.00	(No change)
13. For providing a copy of any document—		
(a) by photocopying—		
(i) 10 pages or less;	£11.00	(No change)
(ii) each page after first 10;	£0.32	(No change)
(b) in an electronic medium or by printout from records held on computer – per document.	£0.13	(No change)
14. For attendance at any meeting of creditors – fee per hour or part thereof, including travelling time.	£69.00	(No change)
15. For calling any meeting of creditors.	£36.00	(No change)
16. For attendance at any examination of the debtor – fee per hour or part thereof, including travelling time.	£69.00	(No change)
17. In respect of protected trust deeds—		
(a) for registering a protected trust deed(1);	£36.00	(No change)

<sup>(1)</sup> Under regulation 10(2) of the Protected Trust Deeds (Scotland) Regulations 2008 (S.S.I. 2008/143), as amended by S.S.I. 2010/398, regulation 7(c).

Column 1 (Functions)	Column 2 (Fee Payable)	Column 3 (Fee Formerly
(b) for supervision of a trustee under a protected trust deed.	£100.00 per 12 month period of supervision beginning on the date of registration of the protected trust deed and ending on the discharge of the trustee (or part of such period).	Payable)           £250.00
18. For auditing the accounts of a trustee under a protected trust deed and fixing the trustee's remuneration.		(No change)
19. For lodging any unclaimed dividend in an appropriate bank or institution set aside for payment to a creditor or creditors, in respect of each creditor on consignation.	£26.00	(No change)
20. For uplifting any unclaimed dividend consigned in an appropriate bank or institution, in respect of each creditor.	£26.00	(No change)
21. For determination of a debtor application.	£200.00	£100.00
22. For an application for a bankruptcy restrictions order.	£250.00	(No change)
23. For accepting and issuing a bankruptcy restrictions undertaking.	£150.00	(No change)
24. For registering a court order appointing a replacement trustee.	£19.00	(No change)
25. For petitioning for the replacement of a trustee acting in more than one sequestration.	£200.00	(No change)