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S T A T U T O R Y   I N S T R U M E N T S

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**1985 No. 1784 (L.15)**

**COMPANIES**

**WINDING-UP**

**The Companies (Department of Trade and Industry) Fees Order  
1985**

*Made* - - - - - 18th November 1985

*Coming into Operation* 1st December 1985

The Lord Chancellor and the Treasury, in exercise of the powers conferred on them by section 663(4) of the Companies Act 1985(a) and section 2 of the Public Offices Fees Act 1879(b), hereby make, sanction and consent to the following Order:—

1.—(1) This Order may be cited as the Companies (Department of Trade and Industry) Fees Order 1985 and shall come into operation on 1st December 1985.

(2) Unless the context otherwise requires, a fee referred to by number in this Order means a fee so numbered in the Schedule to this Order.

2. The fees and percentages to be charged for and in respect of proceedings in the winding-up of companies shall be those set out in the Schedule to this Order.

3.—(1) All fees shall be taken in cash.

(2) When a fee is paid to an officer of a court the person paying the fee shall inform the officer that the fee relates to a proceeding for or in the winding-up of a company.

4. Where Value Added Tax is chargeable in respect of the provision of any service for which a fee is prescribed in the Schedule, there shall be payable in addition to that fee the amount of the Value Added Tax.

5. Where the head office of the company being wound up is situated out of England, and the liquidation takes place partly in England and partly elsewhere, or where the court has sanctioned a reconstruction of the company or a scheme of arrangement of its affairs, or where for any other reason the Secretary of State is satisfied that the fees would be excessive, such reduction may be made in the said fees as may, on the application of the Secretary of State, be sanctioned by the Treasury.

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(a) 1985 c. 6.

(b) 1879 c. 58.

6. The Companies (Department of Trade and Industry) Fees Order 1984<sup>(a)</sup>, is hereby revoked save as to any fee or percentage due or payable before the commencement of this Order.

Dated 1st November 1985.

*Hailsham of St. Marylebone, C.*

Dated 18th November 1985.

*T. Garel-Jones,  
T. Sainsbury,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury.

## SCHEDULE

## Rule 2

No. of Fee	Description of Proceeding	Amount £
1	On application to the Secretary of State under section 15 of the Companies (Winding-up) Act 1890(a), section 224 of the Companies (Consolidation) Act 1908(b), or section 642 of the Companies Act 1985 for the payment of money out of the Insolvency Services Account or for the reissue of a cheque, money order or payable order in respect of money standing to the credit of the Insolvency Services Account.	4.00
2	<p>On payments out of money which was paid into the Insolvency Services Account before 1 December 1985 and on payments of money into the Insolvency Services Account on and after 1 December 1985 under section 15 of the Companies (Winding-up) Act 1890, section 224 of the Companies (Consolidation) Act 1908, or section 642 of the Companies Act 1985:</p> <p>(1) Where the money consists of unclaimed dividends:— ..... per cent</p> <p>(2) Where the money consists of undistributed funds or balances:—</p> <p>(i) on the first £50,000 or fraction thereof . . . . per cent</p> <p>(ii) on all further amounts . . . . . per cent</p> <p>but so that—</p> <p>(a) the total fee payable under this sub-paragraph shall not exceed £7,500,</p> <p>(b) this fee and Fee No. 5 shall be disregarded in calculating the fee payable under this sub-paragraph.</p>	1.25  1.25 0.75
3	<p>On the amounts paid by liquidators (including the Official Receiver when he is liquidator) into the Insolvency Services Account under section 542 of the Companies Act 1985 (after deducting any sums paid to secured creditors, other than holders of floating charges, in respect of their securities and any sums spent out of money received in carrying on the business of the company) a fee in accordance with the following scale:—</p> <p>(a) On the first £50,000 or fraction thereof . . . per cent</p> <p>(b) On the next £50,000 or fraction thereof . . . per cent</p> <p>(c) On the next £400,000 or fraction thereof . . per cent</p> <p>(d) On the next £500,000 or fraction thereof . . per cent</p> <p>(e) On the next £4,000,000 or fraction thereof . . per cent</p> <p>(f) On all further amounts . . . . . per cent</p>	10.00 7.50 6.50 3.75 2.00 1.00
4	On an application by a liquidator to the Secretary of State or to an Official Receiver to exercise the powers of a Committee of Inspection under section 548 of the Companies Act 1985 and Rule 214 of the Companies (Winding-up) Rules 1949(c)— for each separate item therein . . . . .	21.00

(a) 1890 c. 63.

(b) 1908 c. 69.

(c) S.I. 1949/330.

No. of Fee	Description of Proceeding	Amount £
5	On the amount expended on any purchase of Government securities (including the renewal of Treasury Bills) pursuant to a request made under section 660(2) of the Companies Act 1985 . . . . . per cent	0.375
6	When the Official Receiver is provisional liquidator pursuant to section 532 of the Companies Act 1985, such amount as the Court, on the application of the Official Receiver, may consider it reasonable to direct the petitioner or the company to pay to him.	
7	For the performance by the Official Receiver of his general duties as Official Receiver and in addition to any other fee payable hereunder— (1) Where the winding-up order was made on or after 13 July 1982 but before 1 December 1985 . . . . . (2) Where the winding-up order was made on or after 1 December 1985 . . . . .	222.00 490.00
8	Where a winding-up order is made: (1) On the payments made by the Official Receiver into the Insolvency Services Account (after deducting any sums on which fees are payable under Fees No. 9 and 10 and any sums spent in carrying on the business of the company) a fee in accordance with the following scale: (i) on the first £5,000 or fraction thereof . . . . per cent (ii) on the next £5,000 or fraction thereof . . . . per cent (iii) on the next £90,000 or fraction thereof . . . per cent (iv) on all further amounts . . . . . per cent (2) On the amount distributed in dividends or paid to preferential creditors and contributories by the Official Receiver: half of the percentage prescribed in paragraph (1) above, calculated on the amount so distributed.	20.00 15.00 10.00 5.00
9	On the payments made by the Official Receiver into the Insolvency Services Account from the realisation of property for secured creditors (other than holders of floating charges)— the scale fees calculated under Fee No. 8(1) on that amount.	
10	On the payments made by the Official Receiver into the Insolvency Services Account from the realisation of property for holders of floating charges: the scale fees calculated under Fee No. 8(1) and (2) on that amount.	
11	For travelling, keeping possession, legal costs and other reasonable expenses of the Official Receiver: the amount disbursed.	

No. of Fee	Description of Proceeding	Amount £
12	Where the Official Receiver as liquidator on or after 1 December 1985 at the request of a secured creditor or a receiver appointed by him, transfers or conveys property subject to any charge created thereon by the company— on the sale price of the property . . . . . per cent	0.50 Minimum fee 110.00
13	For all official stationery, printing, postage and telephones, including notices to creditors and contributories of meetings and sittings of the court and room hire: (a) for a number of creditors and contributories not exceeding 25 (b) for every additional 10 creditors and contributories or part thereof . . . . . <i>This fee does not include the charge made by the Official Receiver or liquidator calling a meeting of creditors or contributories, for which provision is made in Rule 132 of the Companies (Winding-up) Rules 1949.</i>	129.00 37.00
14	On the insertion in the <i>London Gazette</i> of a notice relating to a company which is being wound up by the court . . . . Provided that:— (i) Where the winding-up order was made before 1 January 1980 only one fee of £12 shall be charged in respect of all insertions in the <i>London Gazette</i> after that date; and (ii) Where the winding-up order was made on or after 1 January 1980 and before 18 August 1980 no fee shall be charged in respect of any insertions in the <i>London Gazette</i> made on or after 1 January 1980.	16.25
15	On each dividend payable order issued by the Department.	0.30
16	Where the Official Receiver performs any duty not provided for in this Schedule, such amount as the Court, on the application of the Official Receiver with the sanction of the Secretary of State, may consider reasonable.	

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order replaces the Companies (Department of Trade and Industry) Fees Order 1984. It increases with effect from 1 December 1985 Fees No. 1, 4, 12, 13 and 14 set out in the Schedule to the 1984 Order in respect of certain winding-up proceedings from which it is estimated that the total amount of fees collected per annum at the new levels will be 10 per cent greater than the amount collected per annum at the existing levels. Fee No. 7 (which is in respect of the Official Receiver's general duties in compulsory liquidations) is increased from £222 to £490 where the winding-up order is made after 1 December 1985. (Fee 13(1), (2) and (3) has been amended and renumbered as Fees 13 and 14(i) and (ii), and subsequent Fees have been renumbered accordingly.)

The Order also changes the time at which Fees No. 2 and 3 are charged to the time when payment is made into the Insolvency Services Account. At present Fee No. 2 is charged when money is paid out of the Account, and Fee No. 3 after the submission of the liquidator's six monthly accounts. The level of Fees No. 2 and 3 remains the same.

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