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STATUTORY INSTRUMENTS

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**2013 No. 3208**

**The Postal Administration Rules 2013**

**PART 6**

**EXPENSES OF THE POSTAL ADMINISTRATION**

**Priority of expenses of postal administration**

**37.—**(1) The expenses of the postal administration are payable in the following order of priority

- (a) expenses properly incurred by the postal administrator in performing the postal administrator's functions in the administration of the company;
- (b) the cost of any security provided by the postal administrator in accordance with the 1986 Act or the Rules;
- (c) where a postal administration order was made, the costs of the applicant and any person appearing on the hearing of the application;
- (d) any amount payable to a person employed or authorised, under Part 3 of the Rules, to assist in the preparation of a statement of affairs or statement of concurrence;
- (e) any allowance made, by order of the court, towards costs on an application for release from the obligation to submit a statement of affairs or statement of concurrence;
- (f) any necessary disbursements by the postal administrator in the course of the postal administration (but not including any payment of corporation tax in circumstances referred to in sub-paragraph (i) below);
- (g) the remuneration or emoluments of any person who has been employed by the postal administrator to perform any services for the company, as required or authorised under the 1986 Act or the Rules;
- (h) the remuneration of the postal administrator fixed by the court under Part 8 of the Rules and unpaid pre-postal administration costs approved under Rule 38;
- (i) the amount of any corporation tax on chargeable gains accruing on the realisation of any asset of the company (without regard to whether the realisation is effected by the postal administrator, a secured creditor, or a receiver or manager appointed to deal with a security).

(2) The priorities laid down by paragraph (1) of this Rule are subject to the power of the court to make orders under paragraph (3) of this Rule where the assets are insufficient to satisfy the liabilities.

(3) The court may, in the event of the assets being insufficient to satisfy the liabilities, make an order as to the payment out of the assets of the expenses incurred in the postal administration in such order of priority as the court thinks just.

(4) For the purposes of paragraph 99(3), the former postal administrator's remuneration and expenses shall comprise all those items set out in paragraph (1) of this Rule.

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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### **Pre-postal administration costs**

**38.** Where the postal administrator has made a statement of pre-postal administration costs under Rule 20(2)(k), the postal administrator (where the costs consist of fees charged or expenses incurred by the postal administrator) or other insolvency practitioner (where the costs consist of fees charged or expenses incurred by that practitioner) must, before paying such costs, apply to the court for a determination of whether and to what extent the unpaid pre-postal administration costs are approved for payment.