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STATUTORY INSTRUMENTS

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**2016 No. 1024**

**The Insolvency (England and Wales) Rules 2016**

**PART 10**

**BANKRUPTCY**

**CHAPTER 12**

Applications for production of documents by Her Majesty's Revenue and Customs (section 369)

**Application for order**

**10.118.**—(1) An application by the official receiver or the trustee for an order under section 369(1) (order for production of documents) must specify (with such details as will enable the order, if made, to be most easily complied with) the documents the production of which is sought, naming the official to whom the order is to be addressed.

(2) The court must fix a venue for the hearing of the application.

(3) The applicant must deliver notice of the venue, accompanied by a copy of the application to the Commissioners for Her Majesty's Revenue and Customs ("the Commissioners") at least 28 days before the hearing.

(4) The notice must require the Commissioners, not later than five business days before the date fixed for the hearing of the application, to inform the court whether they consent or object to the making of an order.

(5) If the Commissioners consent to the making of an order, the statement must include the name of the official to whom the order should be addressed, if other than the one named in the application.

(6) If the Commissioners object to the making of an order, they must file with the court a statement of their grounds of objection not less than five business days before the hearing of the application and must ensure that an official of theirs attends the hearing.

(7) The Commissioners must deliver a copy of the statement of objections to the applicant as soon as reasonably practicable.

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(1) Section 7 of the Commissioners for Revenue and Customs Act 2005 (c.11) vests functions conferred by enactments on an Inland Revenue Official (or relating to such functions) in an officer of Revenue and Customs.