

SCHEDULE 3

Regulation 47(3)

Further provision about how other legislation applies to companies in special administration

Introduction

1. This Schedule makes further provision about how certain other legislation applies to companies entering or being in special administration.

Commencement Information

II Sch. 3 para. 1 in force at 8.7.2021, see [reg. 2](#)

General modifications

2. The following legislation applies with the modifications in paragraph 3.

Primary Legislation

Taxes Management Act 1970(1)

[^{F1}Land Registration Act (Northern Ireland) 1970]

Prescription and Limitation (Scotland) Act 1973(2)

[^{F2}Judgments Enforcement (Northern Ireland) Order 1981]

Companies Act 1985(3)

Finance Act 1986(4)

Debtors (Scotland) Act 1987(5)

Companies Act 1989(6)

[^{F3}Companies (No. 2) (Northern Ireland) Order 1990]

Taxation of Chargeable Gains Act 1992(7)

Pension Schemes Act 1993(8)

[^{F4}Pension Schemes (Northern Ireland) Act 1993]

Pensions Act 1995(9)

[^{F5}Pensions (Northern Ireland) Order 1995]

Proceeds of Crime (Scotland) Act 1995(10)

Employment Rights Act 1996(11)

[^{F6}Employment Rights (Northern Ireland) Order 1996]

Terrorism Act 2000(12)

(1) 1970 c. 9.
(2) 1973 c. 52.
(3) 1985 c. 6.
(4) 1986 c. 41.
(5) 1987 c. 18.
(6) 1989 c. 40.
(7) 1992 c. 12.
(8) 1993 c. 48.
(9) 1995 c. 26.
(10) 1995 c. 43.
(11) 1996 c. 18.
(12) 2000 c. 11.

Changes to legislation: There are currently no known outstanding effects for the The Payment and Electronic Money Institution Insolvency Regulations 2021, SCHEDULE 3. (See end of Document for details)

Finance Act 2000**(13)**

International Criminal Court Act 2001**(14)**

International Criminal Court (Scotland) Act 2001**(15)**

Proceeds of Crime Act 2002**(16)**

Debt Arrangement and Attachment (Scotland) Act 2002**(17)**

Finance Act 2003**(18)**

Pensions Act 2004**(19)**

[^{F7}Pensions (Northern Ireland) Order 2005]

Companies Act 2006 (except section 1078 does not apply)**(20)**

Bankruptcy and Diligence (Scotland) Act 2007**(21)**

Finance Act 2008**(22)**

Dormant Bank and Building Society Accounts Act 2008**(23)**

Corporation Tax Act 2009**(24)**

Corporation Tax Act 2010**(25)**

Taxation (International and other Provisions) Act 2010**(26)**

Secondary Legislation

Statutory Maternity Pay (General) Regulations 1986**(27)**

[^{F8}Statutory Maternity Pay (General) (Northern Ireland) Regulations 1987]

Insolvent Companies (Disqualification of Unfit Directors) Proceedings Rules 1987**(28)**

Financial Markets and Insolvency Regulations 1991**(29)**

[^{F9}Financial Markets and Insolvency Regulations (Northern Ireland) 1991

Land Registration Rules (Northern Ireland) 1994]

Insolvency Regulations 1994**(30)**

^{F10} ...

[^{F11}Insolvency Regulations (Northern Ireland) 1996]

Insolvent Companies (Reports on Conduct of Directors) Rules 1996**(31)**

Financial Markets and Insolvency Regulations 1996**(32)**

(13) 2000 c. 17.

(14) 2001 c. 17.

(15) 2001 asp 13.

(16) 2002 c. 29.

(17) 2002 asp 17.

(18) 2003 c. 14.

(19) 2004 c. 35.

(20) 2006 c. 46.

(21) 2007 asp 3.

(22) 2008 c. 9.

(23) 2008 c. 31.

(24) 2009 c. 4.

(25) 2010 c. 4.

(26) 2010 c. 8.

(27) S.I. 1986/1960.

(28) S.I. 1987/2023.

(29) S.I. 1991/880.

(30) S.I. 1994/2507.

(31) S.I. 1996/1909.

(32) S.I. 1996/1469.

[^{F12}Financial Markets and Insolvency Regulations (Northern Ireland) 1996]
Individual Savings Account Regulations 1998(**33**)
Corporation Tax (Simplified Arrangements for Group Relief) Regulations 1999(**34**)
Financial Markets and Insolvency (Settlement Finality) Regulations 1999(**35**)
Statutory Paternity Pay and Statutory Adoption Pay (General) Regulations 2002(**36**)
[^{F13}Statutory Paternity Pay and Statutory Adoption Pay (General) Regulations (Northern Ireland) 2002]
Financial Collateral Arrangements (No 2) Regulations 2003(**37**)
[^{F14}Insolvent Companies (Reports on Conduct of Directors) Rules (Northern Ireland) 2003
Insolvent Companies (Disqualification of Unfit Directors) Proceedings Rules (Northern Ireland) 2003]
Insolvency Practitioners Regulations 2005(**38**)
Pension Protection Fund (Entry Rules) Regulations 2005(**39**)
[^{F15}Pension Protection Fund (Entry Rules) Regulations (Northern Ireland) 2005]
Gender Recognition (Disclosure of Information) (England, Wales and Northern Ireland) (No 2) Order 2005(**40**)
Gender Recognition (Disclosure of Information) (Scotland) Order 2005(**41**)
Financial Assistance Scheme Regulations 2005(**42**)
[^{F16}Insolvency Practitioners Regulations (Northern Ireland) 2006]
Land Registration (Scotland) Rules 2006(**43**)
Companies (Cross-Border Mergers) Regulations 2007(**44**)
Regulated Covered Bonds Regulations 2008(**45**)
Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015(**46**)
Land Registration (Network Access) Rules 2008(**47**)
Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008(**48**)
^{F17} ...
Companies (Disclosure of Address) Regulations 2009(**49**)

(33) S.I. 1998/1870.
(34) S.I. 1999/2975.
(35) S.I. 1999/2979.
(36) S.I. 2002/2822.
(37) S.I. 2003/3226.
(38) S.I. 2005/524.
(39) S.I. 2005/590.
(40) S.I. 2005/916.
(41) S.S.I. 2005/125.
(42) S.I. 2005/1986.
(43) S.S.I. 2006/485.
(44) S.I. 2007/2974.
(45) S.I. 2008/346.
(46) S.I. 2015/17.
(47) S.I. 2008/1748.
(48) S.I. 2008/1911.
(49) S.I. 2009/214.

Changes to legislation: There are currently no known outstanding effects for the The Payment and Electronic Money Institution Insolvency Regulations 2021, SCHEDULE 3. (See end of Document for details)

Additional Statutory Paternity Pay (General) Regulations 2010**(50)**

[^{F18}Additional Statutory Paternity Pay (General) Regulations (Northern Ireland) 2010

Registrar of Companies (Fees) Companies, Overseas Companies and Limited Liability Partnerships) Regulations 2012]

Statutory Parental Bereavement Pay (General) Regulations 2020**(51)**

[^{F19}Statutory Parental Bereavement Pay (General) Regulations (Northern Ireland) 2023]

- | | |
|------------|---|
| F1 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(2)(a) |
| F2 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(2)(b) |
| F3 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(2)(c) |
| F4 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(2)(d) |
| F5 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(2)(e) |
| F6 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(2)(f) |
| F7 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(2)(g) |
| F8 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(a) |
| F9 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(b) |
| F10 | Words in Sch. 3 para. 2 omitted (4.1.2024) by virtue of The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(c) |
| F11 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(d) |
| F12 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(e) |
| F13 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(f) |
| F14 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(g) |
| F15 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(h) |
| F16 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(i) |
| F17 | Words in Sch. 3 para. 2 omitted (4.1.2024) by virtue of The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(j) |
| F18 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(k) |
| F19 | Words in Sch. 3 para. 2 inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399) , regs. 1(2), 21(3)(l) |

Commencement Information

- I2** Sch. 3 para. 2 in force at 8.7.2021, see [reg. 2](#)

(50) S.I. 2010/1056.

(51) S.I. 2020/233.

3. References to—

- (a) a Schedule B1 administrator are to be read as if they were to an administrator appointed under regulation 7;
- (b) Schedule B1 administration or insolvent administration are to be read as if they were to special administration;
- (c) a Schedule B1 administration order are to be read as if they were to a special administration order;
- (d) insolvency legislation, the general law of insolvency, the enactments relating to insolvency and similar expressions are to be read as if they were to special administration and the provisions of the IA 1986 [^{F20}or the I(NI)O 1989] as applied and modified by these Regulations;
- (e) becoming insolvent and an insolvency event occurring are to be read as if they were to being put into special administration;
- (f) insolvency proceedings or an insolvency procedure are to be read as if they were to special administration;
- (g) winding up, being wound up, wound up by the court, going into liquidation and compulsory liquidation are to be read as if they were to being put into special administration;
- (h) a winding-up order are to be read as including a special administration order (and, in this context, references to a liquidator are to be read as if they were to an administrator);
- (i) a person acting as an insolvency practitioner within the meaning of section 388 of the IA 1986 [^{F21}or Article 3 of the I(NI)O 1989] are to be read as if they were to a person acting as an administrator under these Regulations;
- (j) the provisions of the IA 1986 [^{F22}and the I(NI)O 1989] are to be read as if they were to those provisions as applied and modified by these Regulations; and
- (k) the provisions of—
 - [^{F23}(ai) the Insolvency Rules (Northern Ireland) 1991;]
 - (i) the Insolvency (England and Wales) Rules 2016(**52**),
 - (ii) the Insolvency (Scotland) (Company Voluntary Arrangements and Administration) Rules 2018(**53**), and
 - (iii) the Insolvency (Scotland) (Receivership and Winding up) Rules 2018(**54**),are to be read as if they were to the provisions of special administration insolvency rules;
- (l) insolvency or liquidation within the meaning of section 247 of the IA 1986 [^{F24}or Article 6 of the I(NI)O 1989] are to be read as if they were to special administration;
- (m) the purposes of the IA 1986 [^{F25}or the I(NI)O 1989] are to be read as if they were to the purposes of these Regulations.

F20 Words in Sch. 3 para. 3(d) inserted (4.1.2024) by [The Payment and Electronic Money Institution Insolvency \(Amendment\) Regulations 2023 \(S.I. 2023/1399\)](#), regs. 1(2), **21(4)(a)**

F21 Words in Sch. 3 para. 3(i) inserted (4.1.2024) by [The Payment and Electronic Money Institution Insolvency \(Amendment\) Regulations 2023 \(S.I. 2023/1399\)](#), regs. 1(2), **21(4)(b)**

(52) [S.I. 2016/1024](#).

(53) [S.S.I. 2018/1082](#).

(54) [S.S.I. 2018/347](#).

Changes to legislation: There are currently no known outstanding effects for the The Payment and Electronic Money Institution Insolvency Regulations 2021, SCHEDULE 3. (See end of Document for details)

F22	Words in Sch. 3 para. 3(j) inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399), regs. 1(2), 21(4)(c)
F23	Sch. 3 para. 3(k)(ai) inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399), regs. 1(2), 21(4)(d)
F24	Words in Sch. 3 para. 3(l) inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399), regs. 1(2), 21(4)(e)
F25	Words in Sch. 3 para. 3(m) inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399), regs. 1(2), 21(4)(f)
Commencement Information	
I3	Sch. 3 para. 3 in force at 8.7.2021, see reg. 2

Pensions Act 2004 [F26 and the Pensions (Northern Ireland) Order 2005]

4.—[F27(1)] In the Pensions Act 2004(55), in section 121(3)(d), the reference to entering administration within the meaning of paragraph 1(2)(b) of Schedule B1 to the IA 1986 is to be read as if it were to entering special administration.

[F28(2) In the Pensions (Northern Ireland) Order 2005, in Article 105(3)(d), the reference to entering administration within the meaning of paragraph 2(2)(b) of Schedule B1 to the I(NI)O 1989 is to be read as if it were to entering special administration.]

F26	Words in Sch. 3 para. 4 heading inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399), regs. 1(2), 21(5)
F27	Sch. 3 para. 4 renumbered as Sch. 3 para. 4(1) (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399), regs. 1(2), 21(6)(a)
F28	Sch. 3 para. 4(2) inserted (4.1.2024) by The Payment and Electronic Money Institution Insolvency (Amendment) Regulations 2023 (S.I. 2023/1399), regs. 1(2), 21(6)(b)
Commencement Information	
I4	Sch. 3 para. 4 in force at 8.7.2021, see reg. 2

CA 2006

- 5. In the CA 2006—
 - (a) in section 461—
 - (i) subsection (4)(c) is to be read as if it included these Regulations in the list of enactments in that subsection;
 - (ii) subsection (4)(g) is to be read as if it included these Regulations in the list of enactments in that subsection;
 - (b) in Part 35, references to the IA 1986 [F29 and to the I(NI)O 1989] are to be read as if they included [F30 that legislation] as applied and modified by these Regulations;
 - (c) sections 1139 and 1140 are, where an application is made to the court for—
 - (i) a special administration order, F31 ...
 - F32 (ii)
to be read as if they were subject to the provisions for service set out in special administration insolvency rules;

(55) 2004 c. 35.

- (d) in Schedule 2, in Part 2, under heading A—
 - (i) paragraph 13 is to be read as if it included these Regulations in the list of enactments in that paragraph, and
 - (ii) paragraph 37 is to be read as if it included these Regulations in the list of enactments in that paragraph;
- (e) in Schedule 11A, in Part 2—
 - (i) paragraph 30 is to be read as if it included these Regulations in the list of enactments in that paragraph, and
 - (ii) paragraph 52 is to be read so as to include these Regulations in the list of enactments in that paragraph.

- F29** Words in Sch. 3 para. 5(b) inserted (4.1.2024) by [The Payment and Electronic Money Institution Insolvency \(Amendment\) Regulations 2023 \(S.I. 2023/1399\)](#), regs. 1(2), **21(7)(a)(i)**
- F30** Words in Sch. 3 para. 5(b) substituted (4.1.2024) by [The Payment and Electronic Money Institution Insolvency \(Amendment\) Regulations 2023 \(S.I. 2023/1399\)](#), regs. 1(2), **21(7)(a)(ii)**
- F31** Word in Sch. 3 para. 5(c)(i) omitted (4.1.2024) by virtue of [The Payment and Electronic Money Institution Insolvency \(Amendment\) Regulations 2023 \(S.I. 2023/1399\)](#), regs. 1(2), **21(7)(b)(i)**
- F32** Sch. 3 para. 5(c)(ii) omitted (4.1.2024) by virtue of [The Payment and Electronic Money Institution Insolvency \(Amendment\) Regulations 2023 \(S.I. 2023/1399\)](#), regs. 1(2), **21(7)(b)(ii)**

Commencement Information

- I5** Sch. 3 para. 5 in force at 8.7.2021, see [reg. 2](#)

^{F33} Land Registration Rules

6. The following provisions are to be read as if the reference to administration were to special administration—

- (a) rule 166(1) of the Land Registration Rules (Northern Ireland) 1994, and
- (b) rule 184(1) of the Land Registration Rules 2003.]

- F33** Sch. 3 para. 6 and cross-heading substituted (4.1.2024) by [The Payment and Electronic Money Institution Insolvency \(Amendment\) Regulations 2023 \(S.I. 2023/1399\)](#), regs. 1(2), **21(8)**

Changes to legislation:

There are currently no known outstanding effects for the The Payment and Electronic Money Institution Insolvency Regulations 2021, SCHEDULE 3.