

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.

General modifications

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

Primary Legislation

- Taxes Management Act 1970(1)
- Prescription and Limitation (Scotland) Act 1973(2)
- Companies Act 1985(3)
- Finance Act 1986(4)
- Debtors (Scotland) Act 1987(5)
- Companies Act 1989(6)
- Taxation of Chargeable Gains Act 1992(7)
- Pension Schemes Act 1993(8)
- Pensions Act 1995(9)
- Proceeds of Crime (Scotland) Act 1995(10)
- Employment Rights Act 1996(11)
- Terrorism Act 2000(12)
- 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)

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- (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.
 - (13) 2000 c. 17.
 - (14) 2001 c. 17.
 - (15) 2001 asp 13.
 - (16) 2002 c. 29.
 - (17) 2002 asp 17.
 - (18) 2003 c. 14.

Status: This is the original version (as it was originally made).

Pensions Act 2004**(19)**
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)**
Insolvent Companies (Disqualification of Unfit Directors) Proceedings Rules 1987**(28)**
Financial Markets and Insolvency Regulations 1991**(29)**
Insolvency Regulations 1994**(30)**
Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994**(31)**
Insolvent Companies (Reports on Conduct of Directors) Rules 1996**(32)**
Financial Markets and Insolvency Regulations 1996**(33)**
Individual Savings Account Regulations 1998**(34)**
Corporation Tax (Simplified Arrangements for Group Relief) Regulations 1999**(35)**
Financial Markets and Insolvency (Settlement Finality) Regulations 1999**(36)**
Statutory Paternity Pay and Statutory Adoption Pay (General) Regulations 2002**(37)**
Financial Collateral Arrangements (No 2) Regulations 2003**(38)**
Insolvency Practitioners Regulations 2005**(39)**
Pension Protection Fund (Entry Rules) Regulations 2005**(40)**
Gender Recognition (Disclosure of Information) (England, Wales and Northern Ireland) (No 2) Order 2005**(41)**

(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. 1994/3200.
(32) S.I. 1996/1909.
(33) S.I. 1996/1469.
(34) S.I. 1998/1870.
(35) S.I. 1999/2975.
(36) S.I. 1999/2979.
(37) S.I. 2002/2822.
(38) S.I. 2003/3226.
(39) S.I. 2005/524.
(40) S.I. 2005/590.
(41) S.I. 2005/916.

Gender Recognition (Disclosure of Information) (Scotland) Order 2005(42)
Financial Assistance Scheme Regulations 2005(43)
Land Registration (Scotland) Rules 2006(44)
Companies (Cross-Border Mergers) Regulations 2007(45)
Regulated Covered Bonds Regulations 2008(46)
Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015(47)
Land Registration (Network Access) Rules 2008(48)
Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008(49)
Registrar of Companies (Fees) (Companies, Overseas Companies and Limited Liability Partnerships) Regulations 2009(50)
Companies (Disclosure of Address) Regulations 2009(51)
Additional Statutory Paternity Pay (General) Regulations 2010(52)
Statutory Parental Bereavement Pay (General) Regulations 2020(53)

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 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);

(42) [S.S.I. 2005/125](#).

(43) [S.I. 2005/1986](#).

(44) [S.S.I. 2006/485](#).

(45) [S.I. 2007/2974](#).

(46) [S.I. 2008/346](#).

(47) [S.I. 2015/17](#).

(48) [S.I. 2008/1748](#).

(49) [S.I. 2008/1911](#).

(50) [S.I. 2009/2101](#).

(51) [S.I. 2009/214](#).

(52) [S.I. 2010/1056](#).

(53) [S.I. 2020/233](#).

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- (i) a person acting as an insolvency practitioner within the meaning of section 388 of the IA 1986 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 are to be read as if they were to those provisions as applied and modified by these Regulations; and
- (k) the provisions of—
 - (i) the Insolvency (England and Wales) Rules 2016⁽⁵⁴⁾,
 - (ii) the Insolvency (Scotland) (Company Voluntary Arrangements and Administration) Rules 2018⁽⁵⁵⁾, and
 - (iii) the Insolvency (Scotland) (Receivership and Winding up) Rules 2018⁽⁵⁶⁾,
 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 are to be read as if they were to special administration;
- (m) the purposes of the IA 1986 are to be read as if they were to the purposes of these Regulations.

Pensions Act 2004

4. In the Pensions Act 2004⁽⁵⁷⁾, 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.

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 are to be read as if they included that Act 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, or
 - (ii) the appointment of a person under section 135 of the IA 1986,
 to be read as if they were subject to the provisions for service set out in special administration insolvency rules;
 - (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;

⁽⁵⁴⁾ S.I. 2016/1024.

⁽⁵⁵⁾ S.S.I. 2018/1082.

⁽⁵⁶⁾ S.S.I. 2018/347.

⁽⁵⁷⁾ 2004 c. 35.

- (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.

Land Registration Rules 2003

6. In the Land Registration Rules 2003~~(58)~~, rule 184(1) is to be read as if the reference to administration were to special administration.