

---

STATUTORY RULES OF NORTHERN IRELAND

---

**1991 No. 364**

**The Insolvency Rules (Northern Ireland) 1991**

PARTS 1 TO 4 COMPANY INSOLVENCY; COMPANIES WINDING UP

PART 2

ADMINISTRATION PROCEDURE

CHAPTER 6

VAT BAD DEBT RELIEF

**Issue of certificate of insolvency**

**2.60.**—(1) This Rule shall apply only where the administrator becomes aware that unsecured creditors of the company have made supplies to the company, with a charge to value added tax at any time both before his appointment and before 26th July 1990, and Rule 2.61 shall only require notices to be given to such creditors.

(2) In accordance with this Rule, it is the duty of the administrator to issue a certificate in the terms of paragraph (b) of section 22(3) of the Value Added Tax Act 1983<sup>(1)</sup> (which specifies the circumstances in which a company is deemed insolvent for the purposes of that section) forthwith upon his forming the opinion described in that paragraph.

(3) There shall in the certificate be specified—

- (a) the name of the company and its registered number;
- (b) the name of the administrator and the date of his appointment;
- (c) the date on which the certificate is issued.

(4) The certificate shall be intitled “CERTIFICATE OF INSOLVENCY FOR THE PURPOSES OF SECTION 22(3)(b) OF THE VALUE ADDED TAX ACT 1983”.

[E.R.2.56]

---

(1) 1983 c.55. as amended by 1985 c.54, section 32 and S.I. 1989/2405 (N.I. 19), Article 381(2) and Schedule 9, paragraph 39