

SCHEDULE

Regulations 3 and 6

TABLE OF FEES - BANKRUPTCY

PART 1

Fees for Accountant in Bankruptcy as interim trustee or trustee in sequestration

Column 1 (Functions)	Column 2 (Fee Payable)	Column 3 (Former Rates)
1. In respect of the exercise by AiB of that office's functions as interim trustee in a sequestration where AiB is not appointed as trustee in that sequestration.	£300.00	£200.00
2. In respect of the exercise by AiB of that office's functions as interim trustee or trustee in a sequestration, other than in respect of—	£1,700.00	£1,100.00
(a) (a) the realisation of assets in the sequestrated estate;		
(b) (b) ingathering debtor's contributions; and		
(c) (c) payment of dividends to creditors.		
3. In respect of the exercise by AiB of that office's functions as trustee in a sequestration in relation to the realisation of assets in the sequestrated estate—		
(a) (a) in respect of the total price paid in a transaction by the purchaser of heritable property, including any interest paid thereon, but after the deduction of any sums paid to secured creditors in respect of their securities over that property—		
(i) (i) on the first £10,000 or fraction of that sum;	15% of that amount	(No change)
(ii) (ii) on the next £10,000 or fraction of that sum;	5% of that amount	(No change)
(iii) (iii) on all further sums;	2% of that amount	(No change)
(b) (b) in respect of the proceeds of the sale of moveable property, after the deduction of the expenses of sale and any sums paid to secured creditors in respect of their securities over that property—		
(i) (i) on the first £10,000 or fraction of that sum;	15% of that amount	(No change)
(ii) (ii) on the next £10,000 or fraction of that sum;	5% of that amount	(No change)

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(iii)	(iii) on all further sums;	2% of that amount	that (No change)
4. In respect of the exercise by AiB of that office's functions as interim trustee or trustee in a sequestration in ingathering debtor's contributions.			
5. In respect of the exercise by AiB of that office's functions as trustee in relation to the payment of dividends to creditors—			
(a)	(a) on the first £10,000 or fraction of that sum;	10% of that amount	that (No change)
(b)	(b) on the next £10,000 or fraction of that sum;	5% of that amount	that (No change)
(c)	(c) on all further sums.	1% of that amount	that (No change)

PART 2

Fees for other functions of the Accountant in Bankruptcy

<i>Column 1</i> <i>(Functions)</i>	<i>Column 2</i> <i>(Fee Payable)</i>	<i>Column 3</i> <i>(Fee Formerly Payable)</i>
1. For administration of—		
(a)	(a) any petition by a creditor or trustee under a protected trust deed;	£150.00
(b)	(b) any such petition where following award of sequestration AiB is the trustee.	[^{F1} £750] [^{F2} £300]
2. For supervising proceedings in sequestration—		
(a)	(a) where commissioners have been elected;	(a) £100.00 per 12 month period of supervision beginning on the date of appointment of the trustee and ending on discharge of the trustee (or part of such period) for the first 12 month period (or part of such period); and
(b)	(b) thereafter	£70.00 per 12 month period of supervision. £50.00 per 12 month period of supervision.

	supervision throughout which commissioners are in post (or part of such period).	
(b) (b) where no commissioners have been elected;	£100.00 per 12 month period of supervision beginning on the date of appointment of the trustee and ending on discharge of the trustee (or part of such period).	£70.00 per 12 month period of supervision.
3. For considering and issuing a determination in an appeal against a determination of commissioners as to the outlays and remuneration payable to a trustee.	5% of the sum remaining on deduction from the sum of outlays and remuneration determined by AiB of any outlays incurred by way of statutory fees, trading expenses or expenses of realisation.	<i>(No change)</i>
4. For issuing a determination fixing the outlays and remuneration payable to—	17.5% of the sum remaining on deduction from the sum of outlays and remuneration determined of any outlays incurred by way of statutory fees, trading expenses or expenses of realisation.	<i>(No change)</i>
(a) (a) an interim trustee; or		
(b) (b) a trustee.		
5. For attendance at any meeting of creditors – fee per hour or part thereof, including travelling time.	£69.00	<i>(No change)</i>
6. For calling any meeting of creditors.	£36.00	<i>(No change)</i>
7. For attendance at any examination of the debtor – fee per hour or part thereof, including travelling time.	£69.00	<i>(No change)</i>
8. In respect of protected trust deeds—		
(a) (a) for publishing a notice in the register of insolvencies where—		
(i) (i) the notice is sent by the trustee using the electronic service provided by AiB;	£40.00	£35.00
(ii) (ii) the notice is sent by the trustee by any other method;	£100.00	£90.00

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(b)	(b) for registering a protected trust deed;	£40.00	£36.00
(c)	(c) for supervision of a trustee under a protected trust deed.	£100.00 per 12 month period of supervision beginning on the date of registration of the protected trust deed and ending on the discharge of the trustee (or part of such period).	<i>(No change)</i>
9.	For auditing the accounts of a trustee under a protected trust deed and fixing the trustee's remuneration.	5% of the sum remaining on deduction from the sum of outlays and remuneration determined of any outlays incurred by way of statutory fees, trading expenses or expenses of realisation.	<i>(No change)</i>
10.	For lodging any unclaimed dividend in an appropriate bank or institution set aside for payment to a creditor or creditors, in respect of each creditor on consignment.	£26.00	<i>(No change)</i>
11.	For uplifting any unclaimed dividend consigned in an appropriate bank or institution, in respect of each creditor.	£26.00	<i>(No change)</i>
12.	For receiving a report of proceedings at the statutory meeting to elect a replacement trustee, other than following the death of a trustee acting in only one sequestration.	£50.00	<i>(No change)</i>
13.	For considering appointment of a replacement trustee where the original trustee has resigned and no new trustee is elected by trustee vote.	£50.00	<i>(No change to fee, but fee now applicable to any consideration of appointment)</i>
14.	For considering an order in relation to an application for removal of a trustee by commissioners or a person representing at least ¼ in value of the creditors.	£50.00	<i>(No change to fee, but fee now applicable to any consideration of order)</i>
15.	For considering a declaration or any necessary order in relation to an application for declaration of the office of trustee as vacant by commissioners, a debtor or a creditor.	£50.00	<i>(No change to fee, but fee now applicable to any consideration of declaration or order)</i>
16.	For considering making a determination or appointment on receipt of an application by a person with an interest for the replacement of a trustee acting in more than one sequestration.	£50.00	<i>(No change to fee, but fee now applicable to any consideration of determination or appointment)</i>

17. For considering appointment of a trustee where newly identified estate is discovered after the trustee's discharge, on receipt of an application by the trustee who was discharged.	£50.00	<i>(No change to fee, but fee now applicable to any consideration of appointment)</i>
18. For considering an application by a trustee for a direction on a particular matter arising in the sequestration.	£50.00	<i>(No change to fee, but fee now applicable to any application)</i>
19. For considering issuing an order curing defects in procedure on receipt of an application by any person having an interest.	£50.00	<i>(No change to fee, but fee now applicable to any consideration of issuing order)</i>
20. For considering an application for recall of sequestration (except on direction of a sheriff).	£100.00	<i>(No change to fee, but fee now applicable to any application)</i>
21.	F3	F3
F3
...		
22. [F4For considering determination of a debtor application in relation to a debtor to whom section 2(2) of the Act does not apply]		[F4£150]
(a) (a) a debtor to whom section 2(2) of the Act applies	[F5£50.00]	
MI,		
(b) (b) any other debtor.	[F6£150.00]	
23. For an application to the court or AiB for a bankruptcy restrictions order.	£250.00	<i>(No change)</i>
24. For registering a court order appointing a replacement trustee.	£50.00	£19.00

F1	Sum in sch. Pt. 2 substituted (6.2.2023) by The Bankruptcy and Debt Arrangement Scheme (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/9), regs. 1, 4(3)(a) (with reg. 4(4))
F2	Sum in sch. Pt. 2 substituted (6.2.2023) by The Bankruptcy and Debt Arrangement Scheme (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/9), regs. 1, 4(3)(b) (with reg. 4(4))
F3	Sch. Pt. 2 item 21 omitted (31.12.2020) by virtue of The Insolvency (EU Exit) (Scotland) (Amendment) Regulations 2019 (S.S.I. 2019/94), regs. 1, 5(3) (with reg. 9) (as amended by S.S.I. 2020/337, regs. 1, 2); 2020 c. 1, Sch. 5 para. 1(1)
F4	Words in sch. Pt. 2 substituted (6.2.2023) by The Bankruptcy and Debt Arrangement Scheme (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/9), regs. 1, 4(3)(c) (with reg. 4(4))
F5	Sum in sch. Pt. 2 substituted (29.3.2021) by The Bankruptcy (Miscellaneous Amendments) (Scotland) Regulations 2021 (S.S.I. 2021/148), regs. 1, 9(3)(a) (with reg. 3(d))
F6	Sum in sch. Pt. 2 substituted (29.3.2021) by The Bankruptcy (Miscellaneous Amendments) (Scotland) Regulations 2021 (S.S.I. 2021/148), regs. 1, 9(3)(b) (with reg. 3(d))

Changes to legislation: *There are currently no known outstanding effects for the The Bankruptcy Fees (Scotland) Regulations 2018, SCHEDULE. (See end of Document for details)*

Marginal Citations

M1 Known as “minimal asset process” (or MAP) cases.

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