
STATUTORY INSTRUMENTS

1986 No. 1925

The Insolvency Rules 1986

THE SECOND GROUP OF PARTS

PART 6

BANKRUPTCY

CHAPTER 17

ACTION BY COURT UNDER SECTION 369 ORDER TO INLAND REVENUE OFFICIAL

Application for order

6.194.—(1) An application by the official receiver or the trustee for an order under section 369 (order to inland revenue official to produce documents) shall specify (with such particularity as will enable the order, if made, to be most easily complied with) the documents whose production to the court is desired, naming the official to whom the order is to be addressed.

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

(3) Notice of the venue, accompanied by a copy of the application, shall be sent by the applicant to the Commissioners of Inland Revenue (“the Commissioners”) at least 28 days before the hearing.

(4) The notice shall require the Commissioners, not later than 7 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 under the section.

(5) If the Commissioners consent to the making of an order, they shall inform the court of the name of the official to whom it should be addressed, if other than the one named in the application.

(6) If the Commissioners object to the making of an order, they shall secure that an officer of theirs attends the hearing of the application and, not less than 7 days before it, deliver to the court a statement in writing of their grounds of objection.

A copy of the statement shall be sent forthwith to the applicant.

Making and service of the order

6.195.—(1) If on the hearing of the application it appears to the court to be a proper case, the court may make the order applied for, with such modifications (if any) as appear appropriate having regard to any representations made on behalf of the Commissioners.

(2) The order—

- (a) may be addressed to an inland revenue official other than the one named in the application,
- (b) shall specify a time, not less than 28 days after service on the official to whom the order is addressed, within which compliance is required, and
- (c) may include requirements as to the manner in which documents to which the order relates are to be produced.

(3) A sealed copy of the order shall be served by the applicant on the official to whom it is addressed.

(4) If the official is unable to comply with the order because he has not the relevant documents in his possession, and has been unable to obtain possession of them, he shall deliver to the court a statement in writing as to the reasons for his non-compliance.

A copy of the statement shall be sent forthwith by the official to the applicant.

Custody of documents

6.196. Where in compliance with an order under section 369 original documents are produced, and not copies, any person who, by order of the court under section 369(2) (authorised disclosure to persons with right of inspection), has them in his possession or custody is responsible to the court for their safe keeping and return as and when directed.