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STATUTORY INSTRUMENTS

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**1987 No. 2093**

**INSOLVENCY**

**COMPANIES**

**INDIVIDUALS, ENGLAND AND WALES**

**BANKRUPTCY, SCOTLAND**

**The Insolvency (ECSC Levy Debts) Regulations 1987**

<i>Made</i>	- - - -	<i>1st December 1987</i>
<i>Laid before Parliament</i>		<i>8th December 1987</i>
<i>Coming into force</i>	- -	<i>1st January 1988</i>

The Secretary of State, being a Minister designated<sup>(1)</sup> for the purposes of section 2(2) of the European Communities Act 1972<sup>(2)</sup> in relation to the conferment of preferential treatment in insolvency for debts arising from the application of levies on the production of coal and steel, in exercise of the powers conferred on him by that section and of all his other enabling powers, hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations, which extend to Great Britain, may be cited as the Insolvency (ECSC Levy Debts) Regulations 1987 and shall come into force on 1st January 1988.

**Amendment of Insolvency Act 1986**

2.—(1) Schedule 6 to the Insolvency Act 1986<sup>(3)</sup> is hereby amended by the insertion after paragraph 15 of the following paragraph—

**“Category 6: Levies on coal and steel production**

**15A.** Any sums due at the relevant date from the debtor in respect of—

- (a) the levies on the production of coal and steel referred to in Articles 49 and 50 of the E.C.S.C. Treaty, or

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<sup>(1)</sup> S.I.1987/926.

<sup>(2)</sup> 1972 c. 68.

<sup>(3)</sup> 1986 c. 45.

(b) any surcharge for delay provided for in Article 50(3) of that Treaty and Article 6 of Decision 3/52 of the High Authority of the Coal and Steel Community.”(4).

(2) Accordingly in section 386(1) of that Act (construction of references to preferential debts) after “remuneration etc. of employees” there shall be inserted “; levies on coal and steel production”.

(3) The amendment made by paragraph (1) above shall have effect in relation to a debtor whether the relevant date referred to in that amendment is a date falling before or after the commencement of these Regulations, but shall not affect any declaration or payment of a dividend made before that commencement.

### **Amendment of Bankruptcy (Scotland) Act 1985**

3.—(1) Part I of Schedule 3 to the Bankruptcy (Scotland) Act 1985(5) is hereby amended by the insertion after paragraph 6 of the following paragraph—

#### **“Levies on coal and steel production**

6A. Any sums due at the relevant date from the debtor in respect of—

- (a) the levies on the production of coal and steel referred to in Articles 49 and 50 of the E.C.S.C. Treaty, or
- (b) any surcharge for delay provided for in Article 50(3) of that Treaty and Article 6 of Decision 3/52 of the High Authority of the Coal and Steel Community.”.

(2) The amendment made by paragraph (1) above shall have effect in relation to a debtor whether the relevant date referred to in that amendment is a date falling before or after the commencement of these Regulations, but shall not affect any declaration or payment of a dividend made before that commencement.

### **Preferential treatment under former law**

4.—(1) Where the payment of preferential or preferred debts falls to be regulated by the law in force at any time before 29th December 1986, there shall be treated as included among those debts any sums due from the debtor at the relevant date in respect of—

- (a) the levies on the production of coal and steel referred to in Articles 49 and 50 of the E.C.S.C. Treaty, or
- (b) any surcharge for delay provided for in Article 50(3) of that Treaty and Article 6 of Decision 3/52 of the High Authority of the Coal and Steel Community.

(2) In paragraph (1) above “the relevant date” means the date by reference to which the debtor’s preferential or preferred debts fall to be ascertained in accordance with the law referred to in that paragraph.

1st December 1987

*Francis Maude*  
Parliamentary Under-Secretary of State,  
Department of Trade and Industry

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(4) OJ No. 1, 30.12.52, p.4 (OJ/SE 1952—1958 p.4).

(5) 1985 c. 66.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations implement Commission Recommendation 86/198/ECSC (OJNo. L144, 29.5.86, p.40) that European Coal and Steel Community levy debts be given preferential treatment in insolvency proceedings in Great Britain.