

SCHEDULE 4

IMPOSITION, ADMINISTRATION, COLLECTION, RECOVERY AND APPLICATION OF THE BID LEVY

Enforcement in relation to partnerships

14.—(1) Where persons are liable to pay an amount to which paragraph 12(2)(b) applies as partners in consequence of the service of a notice pursuant to paragraph 12(3)(b), a liability order in relation to it may be applied for and made against them in their firm name; and such an order shall be as effective as if orders were made against each partner concerned in respect of his liability for that amount.

(2) If a liability order is made against partners in their firm name in respect of an amount and no order has earlier been made against another person in respect of it, references in paragraph 13(12) to the relevant person shall be construed as references to the partnership.

(3) Without prejudice to regulation 13(2) of the 1989 Regulations, a summons issued pursuant to an application for a liability order against partners in their firm name may be served by leaving it at, or by sending it by post to the partnership at, the principal office of the partnership.

(4) Where a liability order has been made against partners in their firm name in respect of an amount, paragraph 13(9)(b) does not preclude distress being levied against partnership property with respect to that amount; and in any subsequent proceedings under regulation 16 of the 1989 Regulations, the partners shall be treated as jointly and severally liable for charges arising under Schedule 3 to those regulations from such a distress.

(5) Where a liability order is made against partners in their firm name, regulation 18(2) of the 1989 Regulations shall have effect as if the reference to a company included a reference to the partnership and the reference to section 221(5)(b) of the Insolvency Act 1986⁽¹⁾ were—

- (a) in a case where article 7 of the Insolvent Partnerships Order 1994⁽²⁾ applies, a reference to section 221(5)(c) as applied by that article; or
- (b) in a case where article 8 of that Order applies, a reference to section 221(5) as substituted by paragraph (1)(c) of that article.

(6) Where a liability order is made against partners in their firm name, paragraph 13(9)(a) does not preclude insolvency proceedings being brought against the partnership as well as against members of the partnership, and those proceedings being dealt with in accordance with the Insolvent Partnerships Order 1994.

(1) 1986 c. 45.

(2) S.I. 1994/2421; relevant amendments are by S.I. 2002/1308.