STATUTORY INSTRUMENTS

2016 No. 1024

The Insolvency (England and Wales) Rules 2016

PART 14

CLAIMS BY AND DISTRIBUTIONS TO CREDITORS IN ADMINISTRATION, WINDING UP AND BANKRUPTCY

CHAPTER 3

Distribution to creditors in administration, winding up and bankruptcy

Administration and winding up: provisions as to dividends

- **14.39.** In an administration or winding up, in the calculation and distribution of a dividend the office-holder must make provision for—
 - (a) any debts which are the subject of claims which have not yet been determined; and
 - (b) disputed proofs and claims.