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STATUTORY INSTRUMENTS

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**2016 No. 1024**

The Insolvency (England and Wales) Rules 2016

PART 7

WINDING UP BY THE COURT

CHAPTER 14

Priority of payment of costs and expenses, etc.

**Winding up commencing as voluntary**

**7.109.** Where the winding up by the court immediately follows a voluntary winding up (whether members' voluntary or creditors' voluntary), such remuneration of the voluntary liquidator and costs and expenses of the voluntary winding up as the court may allow are to rank in priority with the expenses specified in rule 7.108(4)(a).