

---

STATUTORY INSTRUMENTS

---

**2020 No. 983**

The Insolvency Act 1986 (HMRC Debts:  
Priority on Insolvency) Regulations 2020

**Citation and commencement**

1. These Regulations may be cited as the Insolvency Act 1986 (HMRC Debts: Priority on Insolvency) Regulations 2020 and come into force on 1st December 2020.