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STATUTORY INSTRUMENTS

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**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**

**Further contents of notice to creditors owed small debts etc.**

**14.31.**—(1) The office-holder may treat a debt, which is a small debt according to the accounting records or the statement of affairs of the company or bankrupt, as if it were proved for the purpose of paying a dividend.

(2) Where the office-holder intends to treat such a debt as if it were proved the notice delivered under rule 14.29 must—

- (a) state the amount of the debt which the office-holder believes to be owed to the creditor according to the accounting records or statement of affairs of the company or the bankrupt (as the case may be);
- (b) state that the office-holder will treat the debt which is stated in notice, being for £1,000 or less, as proved for the purposes of paying a dividend unless the creditor advises the office-holder that the amount of the debt is incorrect or that no debt is owed;
- (c) require the creditor to notify the office-holder by the last date for proving if the amount of the debt is incorrect or if no debt is owed; and
- (d) inform the creditor that where the creditor advises the office-holder that the amount of the debt is incorrect the creditor must also submit a proof in order to receive a dividend.

(3) The information required by paragraph (2)(a) may take the form of a list of small debts which the office-holder intends to treat as proved which includes that owed to the particular creditor to whom the notice is being delivered.