HMRC - VATSC94800 - Practitioners: Administrative Receivers

Administrative receivers are defined by s29(2) of the Insolvency Act 1986 and in practice most ‘receivers’ are actually administrative receivers. They are normally appointed by a company’s creditors, such as banks, and their duties are set out in s42 - 49 of the Act. However their supply is to the company in administration, not the creditors.

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