

PROOF OF DEBT

Rule 14.4 of the Insolvency (England and Wales) Rules 2016

Name of Individual:

Name of creditor: <i>(Note – if you are a company, please state the full company name and number).</i>	
Address of creditor:	
Claim, including VAT, as at date of Liquidation:	£
Less any payments made after that date in relation to the claim; any deduction for discounts (except a discount for immediate or early settlement) which would have been available but for the insolvency proceedings; and any adjustment as a result of set-off:	£
Total claim, including VAT:	£
The amount of any uncapitalised interest that is included in the claim, if any:	£
Particulars of how and when the debt was incurred:	
Please provide details of any documents by which debt can be substantiated: <i>(Note - copies need not be supplied unless specifically requested by the office holder)</i>	
Please provide details of any reservation of title in relation to goods to which the debt relates:	
Particulars and value of any security held and the date it was given:	
Signature of creditor or authorised person: NAME, IN BLOCK LETTERS: Date: Position or relationship with creditor: <i>(e.g. director, accountant, credit controller etc.)</i> NB Please state your name, postal address and authority if you are authenticating this proof on behalf of a creditor:	

Guidance notes re preferential debts: For claims arising in insolvencies commencing on or after 15 September 2003 the categories of preferential debts under section 386(1) of the Insolvency Act 1986, are as follows:

- (a) pension scheme contributions;
- (b) remuneration etc. of employees;
- (c) levies on coal and steel production.

VAT bad debt relief: The provisions of the Finance Act 1990, came into effect on 26 July 1990, and introduced changes in the way that VAT on bad debts is recovered. Your claim overleaf must be quoted inclusive of VAT. You may claim relief on your VAT return when the debt is at least six months old and has been written off. This system can also be applied to debts for any supplies made between 1 April 1989, and 25 July 1990, and such debts must be claimed gross overleaf. Any dividend you receive in respect of this claim will include payment in respect of the VAT element of your debt and you will be responsible for declaring such VAT to HM Customs & Excise.