



NEW ZEALAND
COMPANIES OFFICE

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Insolvency Practitioners Regime

September 2020



MINISTRY OF BUSINESS,
INNOVATION & EMPLOYMENT
HĪKINA WHAKATUTUKI

New Zealand Government

Content

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- Purpose of the Insolvency Practitioner's Regime
- The need to regulate insolvency practitioners
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Before the Regime

- Insolvency practitioners were not regulated as a specialist profession.
- The Companies Act 1993 and Receiverships Act 1993 set out classes of people who were disqualified from acting as insolvency practitioners, such as an undischarged bankrupt or person under 18 years old.
- However, anyone else could be appointed as a liquidator, administrator, or receiver, even if they did not have adequate skills or knowledge required to undertake an insolvency engagement.

Read the consequences in media:

- ✓ [Why laws need to be tougher on cowboy liquidators](#)
- ✓ [High Court judge slashes liquidator's bill by 70 per cent for overcharging](#)
- ✓ [Editorial: Urgent changes needed to tackle incompetent, dishonest liquidators](#)
- ✓ [When will liquidators face greater scrutiny under law?](#)
- ✓ [Do all Liquidators act professionally?](#)



Purpose of the Insolvency Practitioner's Regime

The aim of the Insolvency Practitioners Regulation Act 2019 is to strengthen regulation of insolvency practitioners by introducing a co-regulatory licensing regime.

The purpose is to:

- Establish a robust regime that will include rigorous competence, honesty and integrity criteria for practitioners to obtain and retain a licence.
- Effectively hold practitioners to account.
- Raise the standards of insolvency practitioners' practice over time.



The need to regulate insolvency practitioners

- Corporate insolvency law aims to provide incentives for any assets of a failed company to be allocated to their most efficient use.
- A company should be rehabilitated if it is viable, but if not, it should be liquidated, the assets released and distributed to creditors in accordance with the law with a minimum of delay and expense.
- Insolvency practitioners have a significant impact on whether those outcomes are achieved.
- All practitioners are placed in a position of managing and protecting other people's money and property. Consequently, insolvency practitioners **must act honestly, fairly and impartially at all times.**



Legislative changes

- The new regulatory regime introduced by the [Insolvency Practitioners Regulation Act 2019](#) came into force on **1 September 2020**.
- The [Insolvency Practitioners Regulation \(Amendments\) Act 2019](#) makes a number of changes to the [Companies Act 1993](#) and the [Receiverships Act 1993](#) to reflect the requirements of the new legislation. This includes updated requirements for liquidation, receivership and voluntary administration reports.
- The detail of these reports is prescribed in the [Companies \(Reporting by Insolvency Practitioners\) Regulations 2020](#).
- [Insolvency Practitioners Regulations 2020](#) prescribe certain aspects of the new regime, such as fees, the companies levy, and information that should be included and searchable on the Insolvency Practitioners Register.



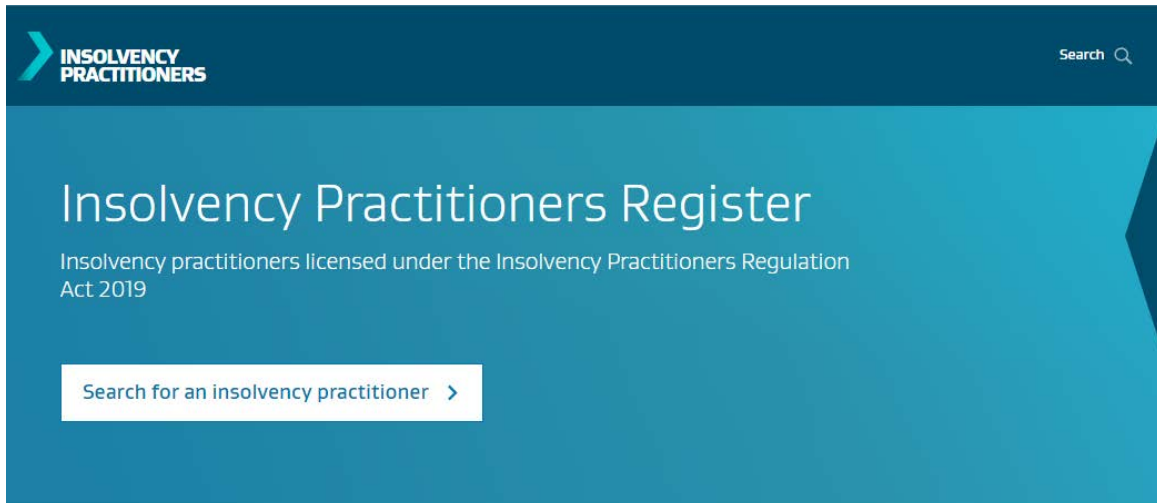
Transitional period

	1 Sep 19 – 31 Aug 20	1 Sep 20 – 31 Aug 21	After 1 Sep 21
Professional bodies	Professional bodies apply to the Registrar for accreditation.	Accredited bodies start issuing full licences and notify us of any changes to their licence status (ongoing).	All transitional licences will expire.
Companies Office	Minimum standards for accreditation of professional bodies and licensing of insolvency practitioners are set by the Registrar.	Companies Office start to maintain Insolvency Practitioners Register and restrict access to the Companies Register online insolvency module according to the transitional licensing eligibility rules: <ul style="list-style-type: none"> - Only licensed practitioners (and solvent liquidators) can make new appointments. - Those without a license may complete their pre-1 Sep 2020 engagements. 	Companies Register will apply different eligibility rules: <ul style="list-style-type: none"> - Unlicensed receivers and administrators may complete their pre-1 Sep 2020 engagements indefinitely, however liquidators have to resign.
Insolvency practitioners	Insolvency practitioners who are not accredited may apply to the accredited bodies to become a member to take advantage of the transitional provisions i.e. automatic 4-months transitional license.	Insolvency practitioners apply to an accredited body for a full license by 5 January 2021 if they want to avoid the transitional licence expiring. Non-accredited practitioners may apply for a full license.	To keep their licence insolvency practitioners will have to meet prescribed minimum standards, file an annual confirmation, and apply for a new licence every 5 years.



Insolvency Practitioners Register

<https://www.companiesoffice.govt.nz/all-registers/insolvency-practitioners/>



About the register

The Insolvency Practitioners Regulation Act 2019 (the Act) came into force on 1 September 2020 creating a register of licensed insolvency practitioners.

[Learn about this register](#)



Accredited and recognised bodies

Accredited bodies carry out frontline regulation of insolvency practitioners under the Act.

[Learn about accredited and recognised bodies](#)



Licensing of practitioners

The Act requires insolvency practitioners to be licensed by an accredited body. We have information about who needs to be licensed and who you apply to.

[Learn about licensing of practitioners](#)



Practitioner obligations

Licensed insolvency practitioners must provide accurate details, meet professional and ethical obligations, and provide reports to the Registrar.

[Find out what practitioner obligations are](#)



Key Changes to the Companies Register

- New \$1 IP levy for company incorporations and annual returns
- User account - new insolvency practitioner flag
- New user and appointee eligibility validation rules when:
 - filing an appointment
 - filing a report
 - maintaining a company
- Insolvency dashboard:
 - changes to the appointment screens
 - new summary report tab and form for liquidations, receiverships and voluntary administrations
- New reminder for summary report



User account – view new insolvency practitioner flag

Organisation account administrator will see read-only information

Maintain User – ASHIKAIPORG3 (132882)

User Details

VIEW ALL USERS »

User Details:

Name:

Ashika IP (21/04/2020)

Email:

Phone:

+64 22 22222

Mobile:

Fax:

CHANGE »

Permissions

Enable Admin Rights:

Yes

Liquidator:

Yes

Current Permissions Assigned:

CHANGE »

Insolvency Practitioner details

Insolvency Practitioner Eligibility:

Licensed

License/Solvent Liquidator Type:

Transitional License

License Status:

Active

Registration Number:

IP11

RealMe Account Status

Ashika IP is linked to a RealMe logon

Organisation User Status

Status:

active

[Remove user from organisation](#)



Liquidator's appointment

File Liquidator Appointment (1st screen)

Manage Liquidation, Receivership and Voluntary Administration

Appoint New Liquidator, Receiver or Voluntary Administrator

Your Listings **Appoint** All Filed Reports All Due Reports

Search for Company to Make Insolvent

PETE: THE PLUMBER LIMITED - 956518

"PETE" THE PLUMBER LIMITED (956518)

Select Insolvency Type

☒ Liquidation ☐ Receivership ☐ Voluntary Administration

*Appointed By:

Test

Please provide the name of the person who made the appointment and, if the liquidator was appointed by the court, who applied to the court for the appointment.

APPOINT

View Liquidator Appointment

[View as Single Page](#) [Certificate of Incorporation](#) [Company Extract](#)

Company Summary **Addresses** Directors (1) Shareholdings (2) Documents (24) PPSR Search NZBN

This Company currently has Liquidators, Receivers or Voluntary Administrators appointed

Company number: 865699

NZBN: 2956490425008

Incorporation Date: 17 Jul 1996

Company Status: In Liquidation

[View Previous Status](#)

▼ [Liquidation](#) from 12 Aug 2020

Status: Active

Appointed By: Ashika

Liquidator: IP, Ashika

Organisation: ASHIKAIPORG3

Phone: +64 22 22222

Email:

Address: Unit 204, 4 Bluegrey Avenue, Stonefields, Auckland, 1072, NZ

Appointed: 12 Aug 2020

Reports: Liquidator First Report due 19 Aug 2020

Entity type: NZ Limited Company

Constitution filed: [Yes](#)

Additional NZBN Information

Trading Name(s):

Phone Number(s):

Email Address(es):

Website(s):

Industry Classification(s):

[View all NZBN details](#)

New information is captured and displayed for liquidator appointment

Administrator's appointment

File Administrator Appointment (1st screen)

Manage Liquidation, Receivership and Voluntary Administration

Appoint New Liquidator, Receiver or Voluntary Administrator

Your Listings **Appoint** All Filed Reports All Due Reports

Search for Company to Make Insolvent

[JUST AROUND THE CORNER HOLIDAY STAYS LIMITED \(189057\)](#)

Select Insolvency Type

☐ Liquidation ☐ Receivership ☒ Voluntary Administration

*Appointed By:

Please provide the name of the person who made the appointment and, if the administrator was appointed by the court, who applied to the court for the appointment.

APPOINT

View Administrator Appointment

"RUA-T" LIMITED (839009) Voluntary Administration

Last updated on 12 Aug 2020

To maintain this company [log on here](#)

[View as Single Page](#) [Certificate of Incorporation](#) [Company Extract](#) [Print](#)

Company Summary **Addresses** Directors (1) Shareholdings (1) Documents (19) PPSR Search NZBN

This Company currently has Liquidators, Receivers or Voluntary Administrators appointed

Company number: 839009
NZBN: 7200248143803
Incorporation Date: 20 Jan 1997
Company Status: Voluntary Administration
[View Previous Status](#)

[Voluntary Administration](#) from 12 Aug 2020

Status: Active

Appointed By: Test

Administrator: IP, Ashika
Organisation: ASHIKAIPORG3
Phone: +64 22 22222
Email:
Address: Unit 204, 4 Bluegrey Avenue, Stonefields, Auckland, 1072, NZ
Appointed: 12 Aug 2020

Entity type: NZ Limited Company
Constitution filed: No
AR filing month: October, last filed on [15 Sep 2009](#)

Additional NZBN Information

Trading Name(s):
Phone Number(s):
Email Address(es):
Website(s):
Industry Classification(s):
[View all NZBN details](#)

New information is captured and displayed for administrator appointment

Receiver's appointment

File Receiver Appointment (1st screen)

Manage Liquidation, Receivership and Voluntary Administration

Appoint New Liquidator, Receiver or Voluntary Administrator

Your Listings **Appoint** All Filed Reports All Due Reports

Search for Company to Make Insolvent

"NUTS ABOUT OLIVES" LIMITED - 1959

["NUTS ABOUT OLIVES" LIMITED \(1959472\)](#)

Select Insolvency Type

☐ Liquidation ☒ Receivership ☐ Voluntary Administration

Which Receivership are you being appointed to?

☒ New Receivership

* Brief Description of the Property in Receivership:

Provide a brief description of the property in receivership including type of security, date of creation of security and details of the secured party in the box above.

* Description of the Deed, Agreement or Instrument:

Please provide a description of the deed, agreement, or instrument by or under which the receiver was appointed in the box above.

* Copy of the notice sent to the grantor

No file chosen

* Appointed By:

Please provide the name of the person who appointed the receiver or, if the receiver was appointed by the court, the name of the person who applied for the receiver to be appointed

APPOINT

Where insolvency practitioner is creating a new receivership insolvency record (not adding a new appointee to an existing one), new information must be provided on the first screen.

Note, there can be multiple receivership records per company – only applicable to receiverships.

Receiver's appointment

View Receiver Appointment

[View as Single Page](#) [Certificate of Incorporation](#) [Company Extract](#) [Print](#)

Company Summary | **Addresses** | Directors (2) | Shareholdings (2) | Documents (22) | PPSR Search | NZBN

This Company currently has Liquidators, Receivers or Voluntary Administrators appointed

Company number: 1169057
NZBN: 9715956085593
Incorporation Date: 18 Oct 2001
Company Status: In Receivership
[View Previous Status](#)

[Receivership Details](#)
Receivership (1) from 12 Aug 2020
Active

Status: Active
Receiver: IP, Ashika
Organisation: ASHIKAIPORG3
Phone: +64 22 22222
Email:
Address: Unit 204, 4 Bluegrey Avenue, Stonefields, Auckland, 1072, NZ
Appointed: 12 Aug 2020
Brief description of property in receivership: test

Description of the Deed, Agreement or Instrument: test
Appointed By: test

Reports: Receiver Six Monthly Report due 19 Apr 2021
Receivers First Report due 19 Oct 2020

Entity type: NZ Limited Company
Constitution filed: [Yes](#)
AR filing month: October, last filed on [25 Jun 2009](#)

Additional NZBN Information
Trading Name(s):
Phone Number(s):
Email Address(es):
Website(s):
Industry Classification(s):
[View all NZBN details](#)

New information is displayed here for receiver's appointment.

Note, the additional document will show up in the Documents tab.

Liquidator's summary report – insolvent liquidation

[« BACK TO LISTINGS](#)

API 01MAY18 1051 LIMITED (3015633) Last updated on 27 Jul 2020

Company Summary Directors (2) [Show](#)

Note: This Company currently has Liquidators, Receivers or Voluntary Administrators appointed; refer to bottom of this page for details. [×](#)

Company number: [3015633](#)

Incorporation Date: 01 May 2015

Company Status: In Liquidation

New File Summary Report tab that will only be enabled once the final report is filed.

Liquidations Filed Reports Due Reports **File Summary Report**

File Summary Report for API 01MAY18 1051 LIMITED (3015633)

See the form on the next page



Company Summary **Directors (2)** [Show](#)

Note: This Company currently has Liquidators, Receivers or Voluntary Administrators appointed; refer to bottom of this page for details.

Company number: [3015633](#)

Incorporation Date: 01 May 2015

Company Status: In Liquidation

Liquidations **Filed Reports** **Due Reports**

File Summary Report for API 01MAY18 1051 LIMITED (3015633)

Company details

Company Name: API 01MAY18 1051 LIMITED

Company Number: 3015633

NZBN: 1525127124679

*Business industry classification code:

Please enter your BIC code, or start typing a description of your company's primary business activity and possible matches will appear. If you don't know your BIC code, visit www.businessdescription.co.nz

E323210 Computer cable installation (within buildings)

Operating area

*Select a geographical area or a region where the company predominately operates:

Please select an option

Appointee details

Name: Danil COMP2

Appointment date and time: 22 Jul 2020 01:02:00

Vacation date: 23 Jul 2020

Registration number: N/A

Name: Danil COMP1

Appointment date and time: 01 Mar 2020 05:12:34

Registration number: IP555

Insolvency details

Liquidation start date and time: 01 Mar 2020 21:12:05

Liquidation end date and time: 10 Jun 2020 18:17:59

Method of appointment:

*Subsection: 241(2)(c) - court

*Paragraph: Please select an option

*Reasons for liquidation

Select all that apply

- | | |
|--|--|
| <input type="checkbox"/> Competitive weakness | <input type="checkbox"/> Poor financial control including lack of records |
| <input type="checkbox"/> Corporate restructuring | <input type="checkbox"/> Poor management of accounts receivable |
| <input type="checkbox"/> COVID 19 | <input type="checkbox"/> Poor strategic management of the business |
| <input type="checkbox"/> Excessive drawings | <input type="checkbox"/> Relationship issues (dispute among directors and/or shareholders) |
| <input type="checkbox"/> Failure of restructure | <input type="checkbox"/> Retirement of owner |
| <input type="checkbox"/> Force Majeure (other than COVID 19) | <input type="checkbox"/> Tax planning |
| <input type="checkbox"/> Fraud | <input type="checkbox"/> Trading losses |
| <input type="checkbox"/> Inadequate cash flow or high cash use | <input type="checkbox"/> Under capitalisation |
| <input type="checkbox"/> Industry restructuring | <input checked="" type="checkbox"/> Other |
| <input type="checkbox"/> Legal action from creditors | <input type="text" value="Please describe briefly"/> |
| <input type="checkbox"/> Personnel issues | |
| <input type="checkbox"/> Poor economic conditions | |

Payments

Was it a solvent or insolvent liquidation? Insolvent

*Creditor payments:

	Preferential creditors	Secured creditors	Unsecured creditors
Total amount paid to	\$	\$	\$
Rate of payment (cents per dollar)	\$	\$	\$
Difference between the amounts paid and estimated	\$	\$	\$
Remaining amounts owed to	\$	\$	\$

*Summary of recoveries

☐ Global settlement/recovery

Assets realised (e.g. sale of plant and machinery, sale of stock, intellectual property)	\$
Debtors (e.g. accounts receivable and third party recoverables)	\$
Creditors (e.g. voidable transactions)	\$
Shareholders (e.g. unpaid shares, related party transactions)	\$
Directors (e.g. overdrawn current account, claims/settlements regarding potential breach of directors duties)	\$
Other	\$
Total	\$

If other selected, describe briefly:

*Liquidator fees

	Current liquidator/firm	Other liquidator/firm
Fees paid to liquidator		
Professional fees (including allowances and other benefits)	10000.25	12500.54
Reimbursement to liquidator of		
Legal costs	10000.75	10000
Accounting and forensic costs	\$	\$
Trading costs (e.g. operating the business)	\$	\$
Other costs	\$	\$
Subtotal of all reimbursements	10000.75	10000.00
Grand total of amount of fees	20001.00	22500.54

*Email address of the practitioner filing the report:

By submitting this summary report you are accepting that your contact details (email address) with the report will be made public on a public register.

[Cancel](#)

[SUBMIT TO REGISTER](#)

Liquidator's summary report – solvent liquidation

[← BACK TO LISTINGS](#)

API 01MAY18 1051 LIMITED (3015633)

Last updated on 30 Jul 2020

Company Summary

Directors (2) [Show](#)

Note: This Company currently has Liquidators, Receivers or Voluntary Administrators appointed; refer to bottom of this page for details.

Company number:

3015633

Incorporation Date:

01 May 2015

Company Status:

In Liquidation

Liquidations

Filed Reports

Due Reports

File Summary Report for API 01MAY18 1051 LIMITED (3015633)

Company details

Company Name:

API 01MAY18 1051 LIMITED

Company Number:

3015633

NZBN:

1525127124679

*Business industry classification code:

Please enter your BIC code, or start typing a description of your company's primary business activity and possible matches will appear. If you don't know your BIC code, visit www.businessdescription.co.nz

E323210 Computer cable installation (within buildings)

Operating area

*Select a geographical area or a region where the company predominately operates:

Please select an option

Appointee details

Name:

Danil COMP2

Appointment date and time:

22 Jul 2020 01:02:00

Vacation date:

23 Jul 2020

Registration number:

N/A

Name:

Danil COMP1

Appointment date and time:

01 Mar 2020 05:12:34

Registration number:

IP555

Insolvency details

Liquidation start date and time:

01 Mar 2020 21:12:05

Liquidation end date and time:

10 Jun 2020 18:17:59

Method of appointment:

*Subsection:

241(2)(c) – court

*Paragraph:

Please select an option

*Reasons for liquidation

Select all that apply

☐ Competitive weakness

☐ Corporate restructuring

☐ COVID 19

☐ Excessive drawings

☐ Failure of restructure

☐ Force Majeure (other than COVID 19)

☐ Fraud

☐ Inadequate cash flow or high cash use

☐ Industry restructuring

☐ Legal action from creditors

☐ Personnel issues

☐ Poor economic conditions

☐ Poor financial control including lack of records

☐ Poor management of accounts receivable

☐ Poor strategic management of the business

☒ Relationship issues (dispute among directors and/or shareholders)

☐ Retirement of owner

☐ Tax planning

☐ Trading losses

☐ Under capitalisation

☒ Other

Please describe briefly

Payments

*Was it a solvent or insolvent liquidation?:

Solvent

*I confirm that every creditor has been paid in full:

☒ No ☐ Yes

*Comments:

*Email address of the practitioner filing the report:

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Cancel

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Receiver's summary report

[← BACK TO LISTINGS](#)

API 02MAY18 0217 LIMITED (3015833)

Last updated on 04 Aug 2020

Company Summary Directors (2) [Show](#)

Note: This Company currently has Liquidators, Receivers or Voluntary Administrators appointed; refer to bottom of this page for details.

Company number: [3015833](#)

Incorporation Date: 02 May 2017

Company Status: In Receivership and in Liquidation

[View All Reports](#) [New Appointee](#) [Filed Reports](#) [Due Reports](#) [File New Report](#) [File Summary Report](#)

File Summary Report for API 02MAY18 0217 LIMITED (3015833)

Company details

Company Name: API 02MAY18 0217 LIMITED

Company Number: 3015833

NZBN: 1525227890382

*Business industry classification code:

Please enter your BIC code, or start typing a description of your company's primary business activity and possible matches will appear. If you don't know your BIC code, visit www.businessdescription.co.nz

K624050 Investment company operation

Operating area

*Select a geographical area or a region where the company predominately operates:

Please select an option

Appointee details

Name: Danil COMPI

Appointment date and time: 01 Mar 2020 00:00:00

Registration number: IP555

Insolvency details

Receivership start date and time: 01 Mar 2020 00:00:00

Receivership end date and time:

*Outcome of receivership:

Please select an option

If other selected, describe briefly

*Assets available following receivership

returned to the directors \$

distributed to creditors through liquidation of the company \$

sold as a going concern \$

Receiver fees

*Fees paid to receiver

	Current receiver / firm	Other receiver / firm
Professional fees (including allowances and other benefits)	\$	\$
Reimbursement to liquidator of		
Legal costs	\$	\$
Accounting and forensic costs	\$	\$
Trading costs (e.g. operating the business)	\$	\$
Other costs	\$	\$
Subtotal of all reimbursements		

Grand total of amount of fees

*Payments and debts

	Secured creditors	Preferential creditors	Other creditors
Total amount paid to	\$	\$	\$
Rate of payment (cents per dollar)	\$	\$	\$
Difference between the amounts paid and estimated	\$	\$	\$
Remaining amounts owed to	\$	\$	\$

*Email address of the practitioner filing the report:

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Administrator's summary report

API 01MAY18 0542 LIMITED (3015713)

Last updated on 10 Sep 2020

Company Summary	Directors (2)
Company number:	3015713
Incorporation Date:	01 May 2017
Company Status:	Registered

Voluntary Administrations Filed Reports Due Reports File Summary Report

File Summary Report for API 01MAY18 0542 LIMITED (3015713)

Company details

Company Name: API 01MAY18 0542 LIMITED
Company Number: 3015713
NZBN: 1525151549547

*Business industry classification code

Please enter your BIC code, or start typing a description of your company's primary business activity and possible matches will appear. If you don't know your BIC code, visit www.businessdescription.co.nz

E310170 Road construction, repair or sealing

Operating area

*Select a geographical area or a region where the company predominately operates:

Please select an option

Appointee details

Name: Danil COMP1
Appointment date and time: 24 Aug 2020 00:00:00
Registration number: IP555

*Payments: ?

	Secured creditors	Preferential creditors	Unsecured creditors	Deferred creditors	Total
At the start of the administration					
Number of creditors	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Claims	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Amount owing under security agreements	<input type="text"/>	N/A	N/A	N/A	N/A
Estimated value of property subject to security agreements	<input type="text"/>	N/A	N/A	N/A	N/A
Applicable to deed administrators only					
Amount paid to	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Rate of payment (cents per dollar)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	N/A

At end of administration

Number of creditors

Administrator fees

*Fees paid to administrator ?

	Current administrator/firm	Other administrator/firm
Professional fees (including allowances and other benefits)	<input type="text"/>	<input type="text"/>
Reimbursement to administrator of		
Legal costs	<input type="text"/>	<input type="text"/>
Accounting and forensic costs	<input type="text"/>	<input type="text"/>
Trading costs (e.g. operating the business)	<input type="text"/>	<input type="text"/>
Other costs	<input type="text"/>	<input type="text"/>
Subtotal of all reimbursements		

Grand total of amount of fees

*Email address of the practitioner filing the report:

By submitting this summary report you are accepting that your contact details (email address) with the report will be made public on a public register.

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Queries

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Additional resources:

- [MBIE Insolvency Practitioners Working Group](#)
- [Review of Corporate Insolvency Law, MBIE](#)
- [Existing problems that creditors face when dealing with insolvency practitioners, MED](#)