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By email:

To trust deed trustees

Our Ref AiB/OPC/PTD/GP
Your Ref

Date 10 April 2020

Dear Sir/Madam

Introduction Delay

Form 2A - Household Income and Expenditure

Dear Trustee Letter – 11 March 2020.

Due to the on-going Covid-19 pandemic and the issues that this had created for businesses and organisations, the Accountant in Bankruptcy (AiB) has decided to indefinitely delay the introduction of the requirement for trustees of trust deeds to submit a Household Income and Expenditure Form 2A, with all trust deeds presented to AiB for protection, where the debtor is a member of a household.

This new requirement was due to be introduced for trust deeds presented for protection after 4 May 2020.

A further Dear Trustee letter will be issued in due course, to inform you of the new introduction date.

It remains important that trustees continue to submit the individual's Form 2A with trust deeds and complete a household CFT income and expenditure calculation where the debtor is a member of a household.

If you are able to send AiB completed Household Form 2As, or the information that is required in this Form, please do so.

AiB's PTD Team will still request household income and expenditure information from you, if it is not clear from the information provided that the trust deed contribution amount has been determined in compliance with Section 2.6 of the [CFT Notes for Guidance](#).

I would be grateful if you could make the content of this letter known to all staff involved in collating income and expenditure information to determine trust deed contributions.

If you have any questions regarding the completion of a household CFT income and expenditure calculation, please contact Stacey Dunn, Trust Deed Team Leader by email to: Stacey.dunn@aib.gov.uk.

If you have any questions regarding this Dear Trustee letter, please let me know by email to: graeme.perry@aib.gov.uk

Yours faithfully



Graeme Perry
Head of Operational Policy and Compliance.

Cc: Insolvency Practitioners Association (IPA).
Institute of Chartered Accountants of Scotland (ICAS)
Institute of Chartered Accountants of England and Wales (ICAEW)