specialist accountants & advisors

A workable summary of s 91 of the ILRA				
No.	Type of Appointment	Relation-back Day (Pre-ILRA)	Relation-back Day (ILRA)	Change (Pre and post ILRA)
1	VA – CAF – OL	The date Administrators were appointed (ss 513A (b) & 513C & 9)	RBD is the date Administrators were appointed (ss 513A (b) & 513C & 91)	No change
2	CAF – VA – OL	Contentious, but date of the VA (ss 513A (a) 513C & 9)	RBD is the date the application was filed in the courts (s 91)	Change from existing authority
3	VA – CAF – DOCA – OL	The date the Administrators were appointed (ss 513A (d) & 513C & 9)	RBD is the date Administrators were appointed (ss 513A (d) & 513C & 91)	No change
4	CAF – VA – DOCA – OL	Contentious, but date of the VA (ss 513A 513C & 9)	RBD is the date the application was filed in the courts (s91)	Change from existing authority
5	VA – CVL	The date Administrators were appointed (ss 513B(b) & 513C & 9)	RBD is the date Administrators were appointed (ss 513B & 513C & 91)	No change
6	CAF – CAD – VA – CVL	The date Administrators were appointed (ss 513B(b) & 513C & 9)	RBD is the date the Administrators were appointed (ss 513B(b) & 513C & 91)	No change
7	CAF – VA – CVL	The date Administrators were appointed (ss 513B(b) & 9)	The RBD is the date the application was filed in the courts (s 91)	Change from existing authority
8	CAF – CAD – VA – DOCA – TDOCA – CVL	The date Administrators were appointed (ss 513B (d) & 513C)	RBD is the date Administrators were appointed (ss 513B (d) & 513C & 91)	No change. Please note this also applies where no court application filed ie: VA – DOCA – TDOCA – CVL
9	CAF – VA – DOCA – TDOCA – CVL	The date Administrators were appointed (ss 513B (a) (d))	The RBD is the date the application was filed in the courts (s 91)	There is currently no equivalent to this type of appointment in the Act
10	CAF – CAD – VA – DOCA – CTDOCA – CVL	The date Administrators were appointed (s 513C (a))	The date Administrators were appointed (ss 513C (a) & 91)	No change. Please note the same applies where no application was filed ie VA – DOCA – CDOCA – CVL
11	CAF – VA – DOCA – CTDOCA – CVL	Contentious, but date of the VA (ss 513A & 513C & 9)	The RBD is the date the application was filed in the courts (s 91 & 513B(da))	There is no equivalent to this scenario currently in the Act
12	CAF – CAD – VA – DOCA – TDOCA – CVL	The date administrators were appointed s 513B (b) (d)	Where a DOCA is terminated due to specified circumstances, then the RBD is the date Administrators were appointed (s 91 & 513B (da))	There is no equivalent to this scenario currently in the Act (only general references)
13	CAF – VA – DOCA – TDOCA – CVL	Nothing in the Act that specifies. Would look to s 9	The RBD is the date the application was filed in the courts (s 91)	There is no equivalent to this scenario currently in the Act
14	CAF – OL	The RBD is the date the application was filed in the courts s 513A (e)	The RBD is the date the application was filed in the courts (s 91)	No change