after the applicable commitment period under section 1325(b)(1)(B) after the time that the first payment under the original confirmed plan was due, unless the court, for cause, approves a longer period, but the court may not approve a period that expires after five years after such time.

(d)(1) Subject to paragraph (3), for a plan confirmed prior to the date of enactment of the COVID-19 Bankruptcy Relief Extension Act of 2021, the plan may be modified upon the request of the debtor if—

- (A) the debtor is experiencing or has experienced a material financial hardship due, directly or indirectly, to the coronavirus disease 2019 (COVID-19) pandemic; and
- (B) the modification is approved after notice and a hearing.
- (2) A plan modified under paragraph (1) may not provide for payments over a period that expires more than 7 years after the time that the first payment under the original confirmed plan was due.
- (3) Sections 1322(a), 1322(b), 1323(c), and the requirements of section 1325(a) shall apply to any modification under paragraph (1).

(Pub. L. 95-598, Nov. 6, 1978, 92 Stat. 2651; Pub. L. 98-353, title III, §§319, 533, July 10, 1984, 98 Stat. 357, 389; Pub. L. 109-8, title I, §102(i), title III, §318(4), Apr. 20, 2005, 119 Stat. 34, 94; Pub. L. 116-136, div. A, title I, §1113(b)(1)(C), (2)(A)(iii), Mar. 27, 2020, 134 Stat. 311, 312; Pub. L. 116-260, div. FF, title X, §1001(e), Dec. 27, 2020, 134 Stat. 3218; Pub. L. 117-5, §2(b)(1), Mar. 27, 2021, 135 Stat. 249.)

#### AMENDMENT OF SUBSECTION (d)

Pub. L. 116–136, div. A, title I, § 1113(b)(2)(A)(iii), (B), Mar. 27, 2020, 134 Stat. 312, as amended by Pub. L. 117–5, § 2(a)(2), Mar. 27, 2021, 135 Stat. 249, provided that, effective 2 years after Mar. 27, 2020, this section is amended by striking subsection (d). See 2020 Amendment note below.

#### HISTORICAL AND REVISION NOTES

#### SENATE REPORT NO. 95-989

At any time prior to the completion of payments under a confirmed plan, the plan may be modified, after notice and hearing, to change the amount of payments to creditors or a particular class of creditors and to extend or reduce the payment period. A modified plan may not contain any provision which could not be included in an original plan as prescribed by section 1322. A modified plan may not call for payments to be made beyond four years as measured from the date of the commencement of payments under the original plan.

## **Editorial Notes**

# REFERENCES IN TEXT

The date of enactment of the COVID-19 Bankruptcy Relief Extension Act of 2021, referred to in subsec. (d)(1), is the date of enactment of Pub. L. 117-5, which was approved Mar. 27, 2021.

### AMENDMENTS

2021—Subsec. (d)(1). Pub. L. 117–5 substituted "the COVID–19 Bankruptcy Relief Extension Act of 2021" for "this subsection" in introductory provisions.

2020—Subsec. (d). Pub. L. 116-136, \$1113(b)(2)(A)(ii), struck out subsec. (d) which related to modification of

plan confirmed before Mar. 27, 2020, where debtor experienced material financial hardship due to coronavirus disease 2019 (COVID-19) pandemic.

Pub. L. 116-136, §1113(b)(1)(C), added subsec. (d).

Subsec. (e). Pub. L. 116-260, \$1001(e)(2), struck out subsec. (e) which related to debtor of case for which creditor files proof of claim under section 501(f) of this title

Pub. L. 116–260, §1001(e)(1), added subsec. (e).

2005—Subsec. (a)(4). Pub. L. 109-8, §102(i), added par. (4).

Subsec. (c). Pub. L. 109-8, §318(4), substituted "the applicable commitment period under section 1325(b)(1)(B)" for "three years".

1984—Subsec. (a). Pub. L. 98–353, §§319, 533(1), (2), inserted "of the plan" after "confirmation", substituted "such plan" for "a plan", and inserted provisions respecting requests by the debtor, the trustee, or the holder of an allowed unsecured claim for modification.

Subsec. (a)(3). Pub. L. 98-353, §533(3), substituted "plan to" for "plan, to".

#### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116–260, div. FF, title X, §1001(e)(2), Dec. 27, 2020, 134 Stat. 3219, provided that the amendment made by section 1001(e)(2) is effective on the date that is 1 year after Dec. 27, 2020.

Pub. L. 116–136, div. A, title I, \$1113(b)(1)(D)(ii), Mar. 27, 2020, 134 Stat. 312, as amended by Pub. L. 117–5, \$2(b)(2), Mar. 27, 2021, 135 Stat. 249, provided that: "The amendment made by subparagraph (C) [amending this section] shall apply to any case for which a plan has been confirmed under section 1325 of title 11, United States Code, before the date of enactment of the COVID–19 Bankruptcy Relief Extension Act of 2021 [Pub. L. 117–5, approved Mar. 27, 2021]."

Amendment by section 1113(b)(2)(A)(iii) of Pub. L. 116–136, effective 2 years after Mar. 27, 2020, see section 1113(b)(2)(B) of Pub. L. 116–136, set out as a note under section 101 of this title.

# EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109–8 effective 180 days after Apr. 20, 2005, and not applicable with respect to cases commenced under this title before such effective date, except as otherwise provided, see section 1501 of Pub. L. 109–8, set out as a note under section 101 of this title.

# EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98–353 effective with respect to cases filed 90 days after July 10, 1984, see section 552(a) of Pub. L. 98–353, set out as a note under section 101 of this title.

# § 1330. Revocation of an order of confirmation

- (a) On request of a party in interest at any time within 180 days after the date of the entry of an order of confirmation under section 1325 of this title, and after notice and a hearing, the court may revoke such order if such order was procured by fraud.
- (b) If the court revokes an order of confirmation under subsection (a) of this section, the court shall dispose of the case under section 1307 of this title, unless, within the time fixed by the court, the debtor proposes and the court confirms a modification of the plan under section 1329 of this title.

(Pub. L. 95-598, Nov. 6, 1978, 92 Stat. 2651.)

HISTORICAL AND REVISION NOTES

### LEGISLATIVE STATEMENTS

Section 1331 of the House bill and Senate amendment is deleted in the House amendment.

Special tax provision: Section 1331 of title 11 of the House bill and the comparable provisions in sections 1322 and 1327(d) of the Senate amendment, pertaining to assessment and collection of taxes in wage earner plans, are deleted, and the governing rule is placed in section 505(c) of the House amendment. The provisions of both bills allowing assessment and collection of taxes after confirmation of the wage-earner plan are modified to allow assessment and collection after the court fixes the fact and amount of a tax liability, including administrative period taxes, regardless of whether this occurs before or after confirmation of the plan. The provision of the House bill limiting the collection of taxes to those assessed before one year after the filing of the petition is eliminated, thereby leaving the period of limitations on assessment of these nondischargeable tax liabilities the usual period provided by the Internal Revenue Code [Title 26].

#### SENATE REPORT NO. 95-989

The court may revoke an order of confirmation procured by fraud, after notice and hearing, on application of a party in interest filed within 180 days after the entry of the order. Thereafter, unless a modified plan is confirmed, the court is to convert or dismiss the chapter 13 case as provided in section 1307.

## CHAPTER 15—ANCILLARY AND OTHER CROSS-BORDER CASES

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Cooperation and direct communication between the trustee and foreign courts or foreign representatives.

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#### **Editorial Notes**

#### PRIOR PROVISIONS

A prior chapter 15, consisting of sections 1501 to 151326, related to a pilot program for a United States trustee system, prior to repeal by Pub. L. 99-554, title II, §231, Oct. 27, 1986, 100 Stat. 3103.

#### § 1501. Purpose and scope of application

(a) The purpose of this chapter is to incorporate the Model Law on Cross-Border Insolvency so as to provide effective mechanisms for dealing with cases of cross-border insolvency with the objectives of-

(1) cooperation between—

(A) courts of the United States, United States trustees, trustees, examiners, debtors, and debtors in possession; and

(B) the courts and other competent authorities of foreign countries involved in cross-border insolvency cases;

(2) greater legal certainty for trade and in-

(3) fair and efficient administration of crossborder insolvencies that protects the interests of all creditors, and other interested entities, including the debtor;

(4) protection and maximization of the value of the debtor's assets; and

(5) facilitation of the rescue of financially troubled businesses, thereby protecting investment and preserving employment.

(b) This chapter applies where-

(1) assistance is sought in the United States by a foreign court or a foreign representative in connection with a foreign proceeding;

(2) assistance is sought in a foreign country in connection with a case under this title;

(3) a foreign proceeding and a case under this title with respect to the same debtor are pending concurrently; or

(4) creditors or other interested persons in a foreign country have an interest in requesting the commencement of, or participating in, a case or proceeding under this title.

(c) This chapter does not apply to—

(1) a proceeding concerning an entity, other than a foreign insurance company, identified by exclusion in section 109(b);

(2) an individual, or to an individual and such individual's spouse, who have debts within the limits specified in section 109(e) and who are citizens of the United States or aliens lawfully admitted for permanent residence in the United States; or

<sup>&</sup>lt;sup>1</sup>So in original. Section catchline amended by Pub. L. 111-327 without corresponding amendment of chapter analysis.