

## 1984 No. 163

## COMPANIES

## Companies (Winding-Up) Rules (Northern Ireland) 1984

*Made* . . . . . 15th May 1984

*Coming into operation* . . . . . 1st July 1984

*To be laid before Parliament*

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The Lord Chancellor, in exercise of the powers conferred on him by section 317(1) and (2) of the Companies Act (Northern Ireland) 1960(a), with the concurrence of the Department of Economic Development(b) and after consultation with the committee appointed under sub-section (3) of the said section, hereby makes the following Rules:—

#### PRELIMINARY

##### *Citation, commencement and revocation*

1.—(1) These Rules may be cited as the Companies (Winding-up) Rules (Northern Ireland) 1984 and shall come into operation on 1st July 1984.

(2) The Companies (Winding-up) Rules (Northern Ireland) 1983(c) are hereby revoked.

##### *Interpretation of terms*

2.—(1) In these Rules, unless the context or subject-matter otherwise requires:—

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(a) 1960 c. 22 (N.I.) as substituted by S.I. 1978/1042 (N.I. 12) Art. 96(1)

(b) Consent function transferred from the Department of Commerce by S.I. 1982/846 (N.I. 11) Art. 4

(c) S.R. 1983 No. 323

“the Bank” means the bank nominated by the Department with the agreement of the Department of Finance and Personnel under Article 93(1) of the 1978 Order;

“the Companies Acts” means the Companies Acts (Northern Ireland) 1960 to 1983(a);

“the Court” means the High Court and includes the Master when exercising the powers of the Court;

“the Department” means the Department of Economic Development for Northern Ireland;

“file” means file in the Office;

“the first meeting of creditors” means the meeting of creditors under section 222A of the 1960 Act;

“the first meeting of contributories” means the meeting of contributories under section 222A of the 1960 Act;

“Gazette” means the Belfast Gazette;

“the Insolvency Account” means the Insolvency Account kept by the Department under Article 93(1) of the 1978 Order;

“Judge” means the Chancery Judge or any Judge of the High Court or of the Court of Appeal for the time being acting as Chancery Judge;

“Master” means the Master (Bankruptcy) and, in relation to acts which are of an administrative and not of a judicial character, includes an officer of the Office nominated by the Master;

“the Office” means the Bankruptcy and Companies Office;

“the Official Assignee” means the Official Assignee for company liquidations for Northern Ireland or an Assistant Official Assignee for company liquidations for Northern Ireland;

“the 1960 Act” means the Companies Act (Northern Ireland) 1960(b);

“the 1978 Order” means the Companies (Northern Ireland) Order 1978(c);

“the 1981 Order” means the Companies (Northern Ireland) Order 1981(d);

“prescribed fee” means a fee fixed by the Lord Chancellor under section 116 of the Judicature (Northern Ireland) Act 1978(e);

“prescribed form” means a form in the Appendix to these Rules;

“prescribed charge” means a charge prescribed by Order 62 of the Supreme Court Rules;

“sealed” means sealed with the seal of the Office;

“Supreme Court Rules” means the Rules of the Supreme Court (Northern Ireland) 1980 for the time being in force(f);

“Taxing Master” means the Master (Taxing Office).

(2) A form referred to by number means the form so numbered in the Appendix to these Rules.

### *Application of Rules*

3.—(1) Subject to the following provisions of this rule, these Rules shall apply to the proceedings in every winding up under the Companies Acts which shall commence on or after the date on which these Rules come into operation and to all

(a) 1960 c. 22 (N.I.); S.I. 1978/1042 (N.I. 12); S.I. 1981/838 (N.I. 19); S.I. 1982/1534 (N.I. 17); S.I. 1983/1119 (N.I. 12)

(b) 1960 c. 22 (N.I.)

(c) S.I. 1978/1042 (N.I. 12)

(d) S.I. 1981/838 (N.I. 19)

(e) 1978 c. 23

(f) S.R. 1980 No. 346

proceedings under Article 77 of the 1981 Order, and shall also apply to proceedings taken or instituted after the said date in the winding up of a company which commenced before that date.

(2) Rules made for the purposes of the provisions of the 1978 Order mentioned in Article 99(1) of that Order shall not apply to a winding up which commenced before the date on which those provisions came into operation.

(3) Where by the operation of paragraph (2) any of these Rules are not applicable to any proceedings, or where it is not practicable to apply any of these Rules to any proceedings pending on the date on which these Rules come into operation, the appropriate Rules in force immediately before that date shall, subject to any general or special order of the Court, continue to apply to the proceedings.

(4) Rules which, from their nature and subject matter, or which by their terms or the heading above the group in which they are contained, are applicable only to the proceedings in a winding up by the Court or only to the proceedings in a creditors' voluntary winding up, shall not apply to proceedings in a voluntary winding up or, as the case may be, in a members' voluntary winding up, irrespective of whether any such voluntary winding up is being continued under the supervision of the Court.

(5) Rules which, from their nature and subject matter, or which by their terms or the heading above the group in which they are contained, are applicable only to proceedings in a winding up, whether by the Court or voluntarily or subject to the supervision of the Court, shall not apply to proceedings under Article 77 of the 1981 Order.

[E.r. 2]

#### *Application of existing procedure*

4. In all proceedings in or before the Court, or over which the Court has jurisdiction under the Companies Acts and these Rules, for which no other provision is made by the Companies Acts or these Rules, the practice, procedure and regulations shall, unless the Court otherwise in any special case directs, be in accordance with the Supreme Court Rules and the practice of the High Court.

[E.r. 227]

#### *Use of forms in Appendix*

5.—(1) Subject to paragraph (2), the forms in the Appendix, where applicable, and where they are not applicable, forms of the like character, with such variations as circumstances may require, shall be used. Where such forms are applicable, any costs occasioned by the use of any other or more prolix forms shall be borne by or disallowed to the party using the same, unless the Court shall otherwise direct.

(2) The Department may from time to time alter any forms which relate to matters of an administrative and not of a judicial character, or substitute new forms in lieu thereof. Where the Department alters any form, or substitutes any new form in lieu of a form prescribed by these Rules, such altered or substituted form shall be published in the Gazette.

[E.r. 3]

### COURT AND CHAMBERS

#### *Matters to be heard in court and chambers*

- 6.—(1) The following matters and applications shall be heard in open court:—
- (a) petitions for the winding up of a company;
  - (b) public examinations;
  - (c) appeals from an order of the Master made in open court;

- (d) appeals from the Department and from the Official Assignee when acting otherwise than as liquidator;
  - (e) applications under section 315 of the 1960 Act;
  - (f) applications for the committal of any person to prison for contempt; and
  - (g) such matters and applications as the Judge may from time to time by any general or special order direct to be heard in open court.
- (2) Examinations of persons summoned before the court under section 241 of the 1960 Act shall be held in court or in chambers as the court shall direct.
- (3) Every other matter or application under the Companies Acts to which these Rules apply may be heard and determined in chambers.
- (4) Any matter or application may, if the Judge or, as the case may be, the Master thinks fit, be adjourned from court to chambers or from chambers to court.

[E.rr. 5, 7(3)]

*Jurisdiction of Master and appeals from Master*

7.—(1) The Master shall have power to transact all such business and exercise all such jurisdiction as may be transacted and exercised by a master under Order 32, rule 11, of the Supreme Court Rules.

(2) Subject to any general or special directions of the Judge the Master may hear a petition for the winding up of a company where the substantial ground of the petition is the inability of the company to pay its debts, and make a winding-up order thereon.

(3) Any matter or application before the Master may at any time be adjourned by him to be heard before the Judge.

(4) In the application of Order 58, rule 1(1), of the Supreme Court Rules to an appeal from an order of the Master under paragraph (1), for the words “a judge in chambers” there shall be substituted the words “the Judge in chambers” and in its application to an appeal from an order of the Master under paragraph (2), for the words “a judge in chambers” there shall be substituted the words “the Judge”.

*Mode of application to the Court (Forms 1, 2)*

8.—(1) Every application in court other than a petition shall be made by motion, notice of which shall be served on every person against whom an order is sought not less than 2 clear days before the day named in the notice for hearing the motion.

(2) Every application in chambers not made *ex parte* shall be made by summons, which, unless otherwise ordered, shall be served on every person against whom an order is sought.

(3) An application in chambers made *ex parte* shall, unless the Court directs it to be made by summons, be made by affidavit or, in the case of an application by the Official Assignee, by his report to the Court under paragraph (5).

(4) No appearance shall be entered to an originating summons under these Rules.

(5) Where evidence has to be given by the Official Assignee in support of or in opposition to an application, the evidence, instead of being given by affidavit, may, unless the Court otherwise directs, be given by his report to the Court, which shall be evidence of the matters therein contained and may refer to correspondence, valuations or other documents produced therewith.

[E.r. 8]

PROCEEDINGS

*Title of proceedings (Form 3)*

9.—(1) Every proceeding shall be dated and shall, with any necessary additions, be intitled in the matter of the company to which it relates and in the matter of the Companies Acts (Northern Ireland) 1960 to 1982 and otherwise as in Form No. 3.

(2) The first proceeding shall have a distinctive number assigned to it in the Office, and all proceedings subsequent to the first proceeding shall bear the same number as the first proceeding.

[E.r. 11]

*Process to be sealed*

10. All orders, summonses, petitions, warrants, process of any kind (including notices when issued by the Court) and office copies in any proceedings shall be sealed.

[E.r. 13]

*Issue of process*

11. Every process shall be issued out of the Office.

*Orders*

12.—(1) Every order, whether made in court or in chambers, shall be drawn up and signed by the Master or an officer of the Office nominated by the Master and filed, unless in any proceedings, or classes of proceedings, and subject to paragraph (3), the Judge or the Master who makes the order directs that no order need be drawn up.

(2) Where a direction is given that no order need be drawn up, a note or memorandum of the order, signed or initialled by the Judge or the Master making the order and filed, shall be sufficient evidence of the order having been made.

(3) Where a direction has been given that no order need be drawn up, a party may, and if he wishes to appeal against the order shall, within 7 days after the order is made, apply to the Master to have the order drawn up, and on such application the order shall be drawn up and filed.

[E.r. 15]

*File of proceedings in the Office*

13. All petitions, summonses, affidavits, orders, proofs, notices, depositions and other proceedings in the Court shall be kept and remain of record in the Office and, subject to the directions of the Court, shall be placed in one continuous file.

[E.r. 16]

*Office copies*

14. All office copies of petitions, affidavits, depositions, papers and writings, or any parts thereof, required by the Official Assignee or any liquidator, contributory, creditor, officer of a company, or other person entitled thereto, shall be provided by the Master on payment of the prescribed fee.

[E.r. 18]

*Inspection of file*

15. Every person who has been a director or officer of a company which is being wound up, the liquidator and every duly authorised officer of the Department, shall be entitled, free of charge, and every contributory and every creditor whose claim or proof has been admitted, shall be entitled on payment of the prescribed fee, at all reasonable times; to inspect the file of proceedings and to take copies or extracts from any document therein, or be furnished with such copies or extracts on payment of the prescribed fee.

[E.r. 19]

*Use of file by the Department and Official Assignee*

16. Where, in the exercise of their functions under the Companies Acts or these Rules, the Department or the Official Assignee requires to inspect or use the file of proceedings, the Master shall (unless the file is at the time required for use in court or by him) on request, transmit the file of proceedings to the Department or Official Assignee, as the case may be.

[E.r. 20]

## SERVICE OF PROCESS

*Service by post*

17. All notices, summonses and other documents other than those of which personal service is required, may be sent by prepaid ordinary post to the last known address of the person to be served therewith, and the notice, summons or document shall be considered as served at the time that the same ought to be delivered in the ordinary course of post, and notwithstanding the same may be returned by the post office.

[E.r. 23]

*Validity of service*

18. No service shall be deemed invalid by reason of any misnomer of the person to be served or omission of any name either surname or forename from the document to be served provided the Court is satisfied that notwithstanding the error the service of the document has been sufficient to bring it to the notice of the person intended to be served.

[E.r. 24]

## PETITIONS

*Form of petition (Forms 4, 5)*

19. Every petition shall be in Form No. 4 or 5.

[E.r. 26]

*Presentation of petition*

20.—(1) A petition shall be presented at the Office and the Master shall appoint the time and place at which the petition is to be heard.

(2) Notice of the time and place appointed for hearing the petition shall be written on the petition and sealed copies thereof, and the Master may, at any time before the petition has been advertised, alter the time appointed and fix another time.

[E.r. 27]

*Advertisement of petition (Forms 6, 7)*

21.—(1) Subject to paragraph (3), and unless the Court otherwise directs, every petition for the winding up of a company shall be advertised once in the Gazette and once in a newspaper directed by the Master not less than 7 clear days after it has been served on the company (where such service is required) and not less than 7 clear days before the day fixed for the hearing.

(2) A petition for an order under Article 77 of the 1981 Order shall not be advertised unless the Court so directs.

(3) A petition for the winding up of a company joined with a petition for an order under Article 77 of the 1981 Order shall not be advertised unless the Court so directs, but no order for the winding up of the company shall be made until the petition has been advertised in accordance with such a direction.

(4) The Gazette advertisement shall be in Form No. 6 and the newspaper advertisement in Form No. 7.

(5) If the petition is not duly advertised in accordance with this rule, the Judge or the Master may order that it be removed from the file.

[E.r. 28]

*Service and notice of petition (Forms 8-10)*

22.—(1) Every petition shall, unless presented by the company, be served upon the company at the registered office (if any) of the company, and if there is no registered office, then at the principal or last known place of business of the company, if any such can be found, by leaving a copy with any member, officer or servant of the company there, or in case no such member, officer or servant can be found there, then by leaving a copy at such registered office or principal place of business, or by serving it on such member, officer or servant of the company as the Court may direct; and where the company is being wound up voluntarily, the petition shall also be served upon the liquidator (if any) appointed for the purpose of winding up the affairs of the company.

(2) Unless the Court otherwise directs, every petition for an order under Article 77 of the 1981 Order shall be served on every member of the company.

(3) Notice of the presentation of every petition for the winding up of a company shall be given by the petitioner to the Official Assignee and the Enforcement of Judgments Office.

[E.r. 29]

*Verification of petition (Form 11)*

23.—(1) Every petition shall be verified by an affidavit in Form No. 11.

(2) The affidavit shall be made by the petitioner, or by one of the petitioners, if more than one, or by some person, such as a director, company secretary or similar officer, or a solicitor who has been concerned in the matter on behalf of the petitioner.

(3) The affidavit shall be filed within 7 days after the petition is presented and shall be prima facie evidence of the statements in the petition.

[E.r. 30]

*Copy of petition to be furnished to creditor or contributory*

24. Every contributory, or in the case of a petition for the winding up of a company every creditor, of the company shall be entitled to be furnished by the solicitor of the petitioner with a copy of the petition within 24 hours after requiring same, on paying the prescribed charge for such copy.

[E.r. 31]

PROVISIONAL LIQUIDATOR

*Appointment of provisional liquidator*

25.—(1) After the presentation of a petition for the winding up of a company by the Court, upon the application of a creditor, or of a contributory, or of the company, or of the Department, and upon proof by affidavit of sufficient ground for the appointment of a provisional liquidator pending the making of a winding-up order, the Court, if it thinks fit and upon such terms as in the opinion of the Court shall be just and necessary, may make the appointment.

(2) The order appointing the provisional liquidator shall state the nature and short description of the property of which the provisional liquidator is ordered to take possession, and the duties to be performed by the provisional liquidator.

(3) Subject to any order of the Court, if no order for the winding up of the company is made upon the petition, or if an order for the winding up of the company on the petition is rescinded, or if all proceedings on the petition are stayed, or if an order is made continuing the voluntary winding up of the company subject to the supervision of the Court, the provisional liquidator shall be entitled to be paid, out of the property of the company, all the costs properly incurred by him as provisional liquidator, including such sum as is or would be payable under the scale of fees for the time being in force where the Official Assignee is appointed provisional liquidator, and may retain out of such property the amounts of such costs.

(4) Where any person other than the Official Assignee has been appointed provisional liquidator and the Official Assignee has taken any steps for the purpose of obtaining a statement of affairs or has performed any other duty prescribed by these Rules the provisional liquidator shall pay the Official Assignee such sum, if any, as the Court directs.

[E.r. 32]

#### HEARING OF WINDING-UP PETITIONS AND ORDERS MADE THEREON

##### *Attendance before hearing to show compliance with Rules*

26.—(1) After a petition for the winding up of a company has been presented, the petitioner or his solicitor shall, on a day to be appointed by the Master, attend before the Master and satisfy him that the petition has been duly advertised, that the prescribed affidavit verifying the statements therein and the affidavit of service (if any) have been duly filed, and that the provisions of these Rules as to such petitions have been duly complied with by the petitioner.

(2) No order shall be made on such petition in favour of any petitioner who has not, prior to the hearing of the petition, attended before the Master at the time appointed, and satisfied him in manner required by this rule.

[E.r. 33]

##### *Notice by persons who intend to appear (Form 12)*

27.—(1) Every person who intends to appear on the hearing of a petition for the winding up of a company shall give to the petitioner notice of his intention in accordance with this rule.

(2) The notice shall contain the address of the person intending to appear, shall be signed by him (or by his solicitor) and shall otherwise be in Form No. 12.

(3) The notice shall be served on or sent by post to the petitioner or his solicitor, at the address stated in the advertisement of the petition.

(4) The notice shall be served (or if sent by post shall be posted in such time as in ordinary course of post to reach the address) not later than 4 p.m. on the day before the hearing.

(5) A person who has failed to comply with this rule shall not, without the special leave of the Court, be allowed to appear on the hearing of the petition.

(6) For the purposes of this rule, "the day before the hearing" means the day before the day appointed for the hearing of the petition and a Friday shall be regarded as the day before the following Monday.

[E.r. 34]

##### *List of names and addresses of persons who appear on the hearing of the petition (Form 13)*

28. The petitioner or his solicitor shall prepare a list of the names and addresses of the persons, if any, who have given notice of their intention to appear on the

hearing of the petition and of their respective solicitors; such list shall be in Form No. 13. Any such list shall be handed by the petitioner or his solicitor to the Court prior to the hearing of the petition. Where no notice of intention to appear has been given, the Court shall be so informed at the hearing.

[E.r. 35]

*Substitution of creditor or contributory for withdrawing petitioner*

29.—(1) When a petitioner for an order that a company be wound up by the Court or subject to the supervision of the Court is not entitled to present a petition, or whether so entitled or not, where he—

- (a) fails to advertise his petition within the time prescribed by these Rules or such extended time as the Master may allow; or
- (b) consents to withdraw his petition, or to allow it to be dismissed, or the hearing adjourned, or fails to appear in support of his petition when it is called in Court on the day originally fixed for the hearing thereof, or on any day to which the hearing has been adjourned; or
- (c) if appearing, does not apply for an order in the terms of the prayer of his petition;

the Court may, upon such terms as it may think just, substitute as petitioner any creditor or contributory who in the opinion of the Court would have a right to present a petition, and who is desirous of prosecuting the petition.

(2) An order to substitute a petitioner may, where a petitioner fails to advertise his petition within the time prescribed by these Rules or consents to withdraw his petition, be made in chambers at any time.

[E.r. 37]

ORDER TO WIND UP A COMPANY AND ORDER UNDER ARTICLE 77 OF THE 1981 ORDER

*Notice of winding-up order, etc., to Official Assignee (Forms 14, 15)*

30. When an order for the winding up of a company, or for the appointment of a provisional liquidator prior to the making of an order for the winding up of the company, has been made, the Master shall, at latest on the day following the day on which such an order is pronounced, send to the Official Assignee a notice informing him that the order has been pronounced.

[E.r. 38]

*Contents of winding-up order or order for appointment of provisional liquidator*

31. An order to wind up a company or for the appointment of a provisional liquidator shall contain at the foot thereof a notice stating that it will be the duty of such of the persons who are liable to make out or concur in making out the company's statement of affairs as the Official Assignee may require, to attend on the Official Assignee at such time and place as he may appoint and to give him all information he may require.

[E.r. 41]

*Transmission, advertisement and notice of winding-up order (Form 16)*

32.—(1) When an order for the winding up of a company, or for the appointment of a provisional liquidator has been made:—

- (a) three copies of the order, sealed with the seal of the Court, shall forthwith be sent by the Master to the Official Assignee;
- (b) the Official Assignee shall cause a sealed copy of the order to be served upon the company by prepaid ordinary first class post addressed to it at its registered

office (if any) or if there is no registered office at its principal or last known principal place of business or upon such other person or persons, or in such other manner as the Court may direct, and if the order is that the company be wound up by the Court, shall forward to the Registrar of Companies the copy of the order which by section 218 of the 1960 Act is directed to be so forwarded by the company or otherwise as may be prescribed;

(c) the Official Assignee shall forthwith—

- (a) give notice of the order to the Enforcement of Judgments Office; and
- (b) publish notice of the order in the Gazette and in such newspaper as he may select.

(2) An order for the winding up of a company subject to the supervision of the Court shall before the expiration of 12 days from the date thereof be advertised by the petitioner once in the Gazette and shall be served on such persons (if any) and in such manner as the Court shall direct.

(3) Where an order under Article 77 of the 1981 Order has been made, an office copy of the order shall, unless the Court otherwise orders, be served by the petitioner on the company and on the Registrar of Companies in like manner as, under paragraph (1)(b), the Official Assignee is required to serve a sealed copy of the order, and where such order involves a reduction of capital or alteration of the memorandum of association, the Companies Acts and the Supreme Court Rules relative to such matters shall apply as the Court may direct.

[E.r. 42]

#### SPECIAL MANAGER

##### *Appointment of special manager*

33.—(1) An application by the Official Assignee for the appointment of a special manager shall be supported by a report of the Official Assignee, which shall be placed on the file of proceedings, and such report shall either state the amount of remuneration which, in the opinion of the Official Assignee, ought to be allowed to the special manager, or that it is, in the opinion of the Official Assignee, desirable that the fixing of such remuneration should be deferred. No affidavit by the Official Assignee in support of the application shall be required.

(2) The remuneration of the special manager shall, unless the Court in any case otherwise directs, be stated in the order appointing him, but the Court may at any subsequent time for good cause shown make an order for payment to the special manager of further remuneration.

[E.r. 50]

##### *Accounting by special manager (Form 17)*

34. Every special manager shall account to the Official Assignee, and the special manager's accounts shall be certified by him, and, when approved by the Official Assignee, the totals of the receipts and payments shall be added by the Official Assignee to his accounts.

[E.r. 51]

#### STATEMENT OF AFFAIRS

##### *Preparation of statement of affairs (Form 18)*

35.—(1) A person who under Article 66 of the 1978 Order has been required by the Official Assignee to submit and verify a statement of affairs of a company, shall be furnished by the Official Assignee with such forms and instructions as the Official Assignee in his discretion shall consider necessary. The statement shall be made out

in duplicate, one copy of which shall be verified by affidavit. The Official Assignee shall cause the verified statement of affairs to be filed.

(2) The Official Assignee may from time to time hold personal interviews with any such person as is mentioned in Article 66(2)(a), (b), (c) or (d) of the said Order for the purpose of investigating the company's affairs or dealing with its property, and it shall be the duty of every such person to attend on the Official Assignee at such time and place as the Official Assignee may appoint and give the Official Assignee all information that he may require.

[E.r. 52]

#### *Extension of time for submitting statement of affairs*

36. When any person requires any extension of time for submitting the statement of affairs, he may apply to the Official Assignee, who may, if he thinks fit, give a written certificate extending the time, which certificate shall be filed with the proceedings and shall render an application to the Court unnecessary.

[E.r. 53]

#### *Information subsequent to statement of affairs*

37. After the statement of affairs of a company has been submitted to the Official Assignee it shall be the duty of each person who has made or concurred in making it, if and when required, to attend on the Official Assignee and answer all such questions as may be put to him, and give all such further information as may be required of him by the Official Assignee in relation to the statement of affairs.

[E.r. 54]

#### *Default*

38. Any default in complying with the requirements of Article 66 of the 1978 Order may be reported by the Official Assignee to the Court.

[E.r. 55]

#### *Expenses of statement of affairs*

39.—(1) A person who is required to make or concur in making any statement of affairs of a company shall, before incurring any costs or expenses in and about the preparation and making of the statement, apply to the Official Assignee for his sanction and submit a statement of the estimated costs and expenses which it is intended to incur.

(2) Except by order of the Court, no person shall be allowed out of the assets of the company any costs or expenses which have not before being incurred been sanctioned by the Official Assignee.

[E.r. 56]

#### *Dispensing with statement of affairs*

40.—(1) Any application to dispense with the requirements of Article 66 of the 1978 Order shall be supported by a report of the Official Assignee showing the special circumstances which in his opinion render such a course desirable.

(2) When the Court has made an order dispensing with the requirements of the said Article, it may give such consequential directions as it may see fit and in particular it may give directions as to the sending of any notices which are by these Rules required to be sent to any person mentioned in the statement of affairs.

[E.r. 57]

## APPOINTMENT OF LIQUIDATOR IN A WINDING UP BY THE COURT

*Appointment of liquidator on report of meetings of creditors and contributories*  
(Forms 19, 20)

41.—(1) As soon as possible after the first meeting of creditors and the first meeting of contributories, where summoned, have been held the Official Assignee, or the chairman of the meeting, as the case may be, shall report the result of the meeting or of each meeting to the Court.

(2) Upon the result of the meeting of creditors and, where summoned, the meeting of contributories being reported to the Court, if there is a difference between the determinations of the meetings of the creditors and contributories, the Court shall, on the application of the Official Assignee, fix a time and place for considering the resolutions and determinations (if any) of the meetings, deciding differences and making such order as shall be necessary. In any other case the Court may upon the application of the Official Assignee forthwith make any appointment necessary for giving effect to any such resolutions and determinations.

(3) When a time and place have been fixed for the consideration of the resolutions and determinations of the meetings, such time and place shall be advertised by the Official Assignee in such manner as the Court shall direct, but so that the first or only advertisement shall be published not less than 7 days before the time so fixed.

(4) Upon the consideration of the resolutions and determinations of the meetings the Court shall hear the Official Assignee and any creditor or contributory.

(5) If a liquidator is appointed, a copy of the order appointing him shall be transmitted by the Master to the Official Assignee who shall, as soon as the liquidator has given security—

- (a) give notice of the appointment to the Enforcement of Judgments Office; and
- (b) publish notice of the appointment in the Gazette.

(6) Every appointment of a liquidator or committee of inspection shall be advertised by the liquidator in such manner as the Court directs immediately after the appointment has been made, and the liquidator has given the required security.

(7) If a liquidator in a winding up by the Court shall die, or resign, or be removed, another liquidator may be appointed in his place in the same manner as in the case of a first appointment, and the Official Assignee shall, on the request of not less than one-tenth in value of the creditors or contributories, summon a meeting of creditors or meetings of creditors and contributories for the purpose of determining whether or not the vacancy shall be filled; but none of the provisions of this rule shall apply where the liquidator is released under Article 78 of the 1978 Order, in which case the Official Assignee shall remain liquidator.

[E.r. 58]

## SECURITY BY LIQUIDATOR OR SPECIAL MANAGER IN A WINDING UP BY THE COURT

*Security to be furnished* (Form 21)

42. In the case of a special manager or a liquidator other than the Official Assignee, the following provisions as to security shall have effect, namely:—

- (1) The security shall be given to such officers or persons and in such manner as the Department may from time to time direct.
- (2) It shall not be necessary that security shall be given in each separate winding up; but security may be given either specially in a particular winding up, or generally, to be available for any winding up in which the person giving security may be appointed either as liquidator or special manager.

- (3) The Department shall fix the amount and nature of such security, and may from time to time, as it thinks fit, either increase or diminish the amount of special or general security which any person has given.
- (4) Where before the date on which these Rules come into operation security has been given by a liquidator by bond to the Crown or the Master, such bond shall, on the date on which the next annual premium on the bond shall fall due, or earlier if directed by the Department, be replaced by such security as the Department may require.
- (5) The certificate of the Department that a liquidator or special manager has given security to its satisfaction shall be filed.
- (6) The cost of furnishing the required security by a liquidator or special manager, including any premiums he may pay to a guarantee society, shall be charged against the assets of the company as an expense incurred in the winding up.

[E.r. 59]

#### *Failure to give or keep up security*

43.—(1) If a liquidator or special manager fails to give the required security within the time stated for that purpose in the order appointing him, or any extension thereof, the Official Assignee shall report such failure to the Court, who may thereupon rescind the order appointing the liquidator or special manager.

(2) If a liquidator or special manager fails to keep up his security the Official Assignee shall report such failure to the Court, who may thereupon remove the liquidator or special manager and make such order as to costs as the Court shall think fit.

(3) Where an order is made under this rule rescinding an order for the appointment of or removing a liquidator, the Court may direct that a meeting of creditors or meetings of creditors and contributories shall be held for the purpose of determining whether an application shall be made to the Court for another liquidator to be appointed, and thereupon the same meeting or meetings shall be summoned and the same proceedings may be taken as in the case of a first appointment of a liquidator.

[E.r. 60]

### PUBLIC EXAMINATION

#### *Consideration of report*

44. The consideration of a report made by the Official Assignee pursuant to Article 67(2) of the 1978 Order shall be before the Judge in chambers, and the Official Assignee shall personally, or by counsel or solicitor, attend the consideration of the report and give the Court any further information or explanation with reference to the matters stated in the report which the Court may require.

[E.r. 61]

#### *Procedure consequent on order for public examination*

45. Where the Judge makes an order under section 242 of the 1960 Act, directing any person or persons to attend for public examination:—

- (a) The examination shall be held before the Judge unless the Judge directs that the whole or any part of the examination of any such person or persons, including any application as to costs, be held and heard and determined before the Master.
- (b) The Judge may, if he thinks fit, either in the order for examination or by any subsequent order, give directions as to the special matters on which any such person is to be examined.

- (c) Where on an examination held before the Master, he is of opinion that such examination is being unduly or unnecessarily protracted, or for any other sufficient cause, he may adjourn the examination of any person, or any part of the examination, to be held before the Judge.

[E.r. 62]

*Application for day for holding examination*

46. Upon an order directing a person to attend for public examination being made, the Official Assignee shall, unless the Judge shall otherwise direct, without further order, take an appointment for the public examination to be held.

[E.r. 63]

*Appointment of time and place for public examination (Form 22)*

47. A day and place shall be appointed for holding the public examination and notice of the day and place so appointed shall be given by the Official Assignee to the person who is to be examined by sending such notice by the recorded delivery service addressed to his usual or last known address.

[E.r. 64]

*Notice of public examination to creditors and contributories (Form 23)*

48.—(1) The Official Assignee shall give notice of the time and place appointed for holding a public examination to the creditors and contributories by advertisement in the Gazette and in such newspapers as he thinks fit.

(2) Where an adjournment of the public examination has been directed, notice of the adjournment shall not, unless otherwise directed by the Court, be advertised in any newspaper, but it shall be sufficient to publish in the Gazette a notice of the time and place fixed for the adjourned examination.

[E.r. 65]

*Default in attending (Form 24)*

49.—(1) If any person who has been directed by the Court to attend for public examination fails to attend at the time and place appointed for holding or proceeding with the same, and no cause is shown by him for such failure, or if before the day appointed for the examination the Official Assignee satisfies the Court that such person has absconded, or that there is reason for believing that he is about to abscond with the view of avoiding examination, it shall be lawful for the Court, upon it being proved to the satisfaction of the Court that notice of the order and of the time and place appointed for attendance at the public examination was duly served, without any further notice, to issue a warrant for the arrest of the person required to attend, or to make such other order as the Court shall think just.

(2) A warrant of arrest issued by the Court under this rule shall be issued in the Office pursuant to an order of the Court directing such issue.

[E.r. 66]

*Notes of examination to be filed (Forms 25, 26)*

50. The notes of every public examination shall, after being signed as required by section 242(8) of the 1960 Act, be filed.

[E.r. 67]

## PROCEEDINGS BY OR AGAINST DIRECTORS, PROMOTERS AND OFFICERS

*Applications by or against delinquent directors, officers and promoters*

**51.**—(1) An application made to the Court under any of the following provisions of the 1960 Act:—

- (a) section 179;
- (b) section 298 (1), (2) and (2A);
- (c) section 299;
- (d) section 394 (2);

or under Article 54 of the 1978 Order, shall be made by summons. The summons shall state the nature of the declaration or order for which application is made and the grounds of the application, and, unless otherwise ordered, shall be served, in the manner in which an originating summons is required by Order 10 of the Supreme Court Rules to be served, on every person against whom an order is sought, not less than 14 days before the day named in the summons for hearing the application.

(2) On the return of the summons or on any adjournment thereof the Court may determine the application or give such directions as it shall think fit as to whether points of claim and defence are to be delivered, as to the taking of evidence wholly or in part by affidavit or orally, as to the cross-examination of any deponents to affidavits in support of or in opposition to the application, as to any report it may require the Official Assignee or liquidator to make and generally as to the procedure on the summons and for the hearing thereof.

(3) Where any such direction as is mentioned in paragraph (2) has required that points of claim and defence shall be delivered, then if subsequently to such direction and before the hearing of the summons either party wishes to apply for any further direction as to any interlocutory matter or thing he shall restore the summons to the list and shall give 2 clear days' notice in writing to the other party stating the grounds of the application. A copy of such notice shall be filed 2 clear days before the day for which the summons is restored.

[E.r. 68]

*Hearing of application*

**52.**—(1) Where any application under section 179 of the 1960 Act or under Article 54 of the 1978 Order is made or heard after a public examination under section 242 of the 1960 Act has been held before the Master then unless the Judge shall otherwise direct such application shall be heard and determined by the Master.

(2) The Judge shall personally hear all other applications under the said section 179 or the said Article 54 unless the Judge directs that such applications or any of them shall be heard and determined by the Master.

[E.r. 70]

*Use of depositions taken at public examination*

**53.**—(1) Subject to paragraph (2), where, in the course of the proceedings in a winding up by the Court, an order has been made for the public examination of persons named in the order pursuant to section 242 of the 1960 Act, then in any proceedings subsequently instituted under any of the provisions of the Companies Acts mentioned in rule 51(1), the verified notes of the examination of each person who was examined under the order shall, subject as hereinafter mentioned, and to any order or directions of the Court as to the manner and extent in and to which the notes shall be used, and subject to all just exceptions to the admissibility in evidence against any particular person or persons of any of the statements contained in the notes of the examinations, be admissible in evidence against any of the persons against whom the

application is made, who under section 242 of the 1960 Act and the order for the public examination, was or had the opportunity of being present at and taking part in the examination.

(2) Before any such notes of a public examination shall be used on any such application, the person intending to use the same shall, not less than 15 days before the day appointed for hearing the application, give notice of such intention to each person against whom it is intended to use such notes, or any of them, specifying the notes or parts of the notes which it is intended to read against him, and furnish him with copies of such notes, or part of notes (except notes of the person's own depositions) and every person against whom the application is made shall be at liberty to cross-examine or re-examine (as the case may be) any person the notes of whose examination are read, in all respects as if such person had made an affidavit on the application.

[E.r. 71]

#### WITNESSES AND DEPOSITIONS

##### *Shorthand notes (Forms 27, 28)*

**54.—**(1) The Court may at any time in any proceedings if it is considered desirable so to do, appoint a person (in this rule called a "shorthand writer") to take down in shorthand or otherwise the evidence of any person examined.

(2) The Judge may in writing nominate one or more persons to be shorthand writers officially attached to the Court.

(3) Where no shorthand writer officially attached to the Court is available to act in the proceedings, the Court may appoint such other person as it thinks fit.

(4) The transcript shall be certified by the shorthand writer as a true and faithful record of the evidence given by the person or persons named in the certificate.

(5) The fees of the shorthand writer shall be paid by the party at whose instance the examination was taken or out of the assets of the company, as the Court may direct, at the rates payable for taking a note of evidence and making a transcript for use in the Court of Appeal.

[E.r. 72]

##### *Mechanical recording*

**55.—**(1) The Court may, instead of appointing a shorthand writer to take down evidence in accordance with the preceding rule, direct that the whole or part of such evidence be recorded by mechanical means.

(2) The expenses of the mechanical recording shall be paid by the party at whose instance it was made or out of the assets of the company, as the Court may direct.

(3) Where evidence is recorded by mechanical means the person who operated the recording machine shall lodge the mechanical record so made in the Office, accompanied by a certificate attached to each recording that it is a complete recording or a continuous part of a complete recording taken at the proceedings to which it relates.

(4) When the Court directs that a transcript be made of evidence recorded by mechanical means the transcript shall be certified by the person responsible for transcribing the record as a correct and complete transcript of the mechanical record referred to in the certificate.

##### *Committal of contumacious witness (Form 29)*

**56.—**(1) If a person examined before the Master refuses to answer to the satisfaction of the Master any question which he may allow to be put, the Master shall

report such refusal to the Judge, and upon such report being made the person in default shall be in the same position, and be dealt with in the same manner as if he had made default in answering before the Judge.

(2) The report shall be in writing, but without affidavit and shall set forth the question put, and the answer (if any) given by the person examined.

(3) The Master shall, before the conclusion of the examination at which the default in answering is made, name the time when and the place where the default will be reported to the Judge, and upon receiving the report the Judge may take such action thereon as he shall think fit. If the Judge is sitting at the time when the default in answering is made, such report may be made immediately.

[E.r. 73]

*Application for examination (Form 30)*

57.—(1) An application for a summons under section 241 of the 1960 Act may be made by the liquidator or, on notice to the liquidator, by any creditor or contributory.

(2) At the hearing, the applicant shall produce a signed statement of the facts on which he relies, which shall be verified by affidavit, except where a liquidator in a winding up by the Court is the applicant, and which shall not be filed unless the Court so directs.

*Depositions at private examinations*

58.—(1) The Official Assignee may attend in person, or by counsel or by solicitors employed for the purpose, any examination of a witness under section 241 of the 1960 Act, on whosoever application the same has been ordered, and may take notes of the examination for his own use, and put such questions to the persons examined as the Court may allow.

(2) The notes of the depositions of a person examined under section 241 of the 1960 Act, or under any order of the Court (other than the notes of the depositions of a person examined at a public examination under section 242 of the 1960 Act) shall be forthwith lodged in the chambers of the Master but shall not be filed, or be open to the inspection of any creditor, contributory, or other person, except the Official Assignee or liquidator, or any provisional liquidator other than the Official Assignee, while he is acting as provisional liquidator, unless and until the Court shall so direct, and the Court may from time to time give such general or special directions as it shall think expedient as to the custody and inspection of such notes and the furnishing of copies of or extracts therefrom.

[E.r. 74]

DISCLAIMER

*Disclaimer (Forms 31, 32)*

59.—(1) An application for leave to disclaim any property of a company under section 291(1) of the 1960 Act shall be made by summons to which all persons interested who have not consented to leave to disclaim being granted shall be made respondents.

(2) Where all persons interested have consented to leave to disclaim being granted, the application may be made by ex parte summons.

(3) A summons under this rule shall be supported by an affidavit stating the names and addresses of all persons interested and the nature of their interests, and verifying any relevant consents.

(4) The applicant shall serve the summons and a copy of the affidavit upon every respondent not less than 7 clear days before the day named in the summons for the hearing of the application.

(5) Where a liquidator disclaims any interest he shall forthwith file the disclaimer at the Office. The disclaimer shall contain particulars of the interest disclaimed and a statement of the persons to whom notice of the disclaimer has been given. Until the disclaimer is filed by the liquidator the disclaimer shall be inoperative.

(6) Where any person claims to be interested in any part of the property of a company which the liquidator wishes to disclaim he shall at the request of the liquidator furnish a statement of the interest so claimed by him.

[E.r. 75]

#### *Vesting of disclaimed property*

**60.**—(1) Any application under section 291(7) of the 1960 Act for an order for the vesting of any disclaimed property in or the delivery of any such property to any persons shall be supported by the affidavit filed on the application for leave to disclaim such property.

(2) When such an application as aforesaid relates to disclaimed property of a leasehold nature and it appears that there is any mortgagee by demise or under-lessee of such property, the Court may direct that notice shall be given to such mortgagee or under-lessee that, if he does not elect to accept and apply for such a vesting order upon the terms required by section 291(8) of the 1960 Act and imposed by the Court within a time to be fixed by the Court and stated in the notice, he will be excluded from all interest in and security upon the property, and the Court may adjourn the application for such notice to be given and for such mortgagee or under-lessee to be added as a party to and served with the application and if he sees fit to make such election and application as is mentioned in the notice. If at the expiration of the time so fixed by the Court such mortgagee or under-lessee fails to make such election and application, the Court may make an order vesting the property in the applicant and excluding such mortgagee or under-lessee from all interest in or security upon the property.

[E.r. 76]

### ARRANGEMENTS WITH CREDITORS AND CONTRIBUTORIES IN A WINDING UP BY THE COURT

#### *Report by Official Assignee on arrangements and compromises*

**61.** In a winding up by the Court, if application is made to the Court to sanction any compromise or arrangement, the Court may, before giving its sanction thereto, hear a report by the Official Assignee as to the terms of the scheme, and as to the conduct of the directors and other officers of the company, and as to any other matters which, in the opinion of the Official Assignee or the Department, ought to be brought to the attention of the Court. The report shall not be filed, unless and until the Court shall so direct.

[E.r. 77]

### COLLECTION AND DISTRIBUTION OF ASSETS IN A WINDING UP BY THE COURT

#### *Collection and distribution of company's assets by liquidator*

**62.**—(1) The duties imposed on the Court by section 231(1) of the 1960 Act in a winding up by the Court with regard to the collection of assets of the company and the application of the assets in discharge of the company's liabilities shall be discharged by the liquidator as an officer of the Court subject to the control of the Court.

(2) For the purpose of the discharge by the liquidator of the duties imposed by section 231(1) of the 1960 Act and paragraph (1) of this rule, the liquidator shall, for the purpose of acquiring or retaining possession of the property of the company, be in

the same position as if he were a receiver of the property appointed by the High Court, and the Court may on his application enforce such acquisition or retention accordingly.

[E.r. 78]

*Power of liquidator to require delivery of property* (Form 33)

63. The powers conferred on the Court by section 232 of the 1960 Act shall be exercised by the liquidator. Any contributory for the time being on the list of contributories, trustee, receiver, banker or agent or officer of a company which is being wound up under order of the Court shall, on notice from the liquidator and within such time as he shall by notice in writing require, pay, deliver, convey, surrender or transfer to or into the hands of the liquidator any money, property, books or papers which happen to be in his hands for the time being and to which the company is prima facie entitled.

[E.r. 79]

LIST OF CONTRIBUTORIES IN A WINDING UP BY THE COURT

*Liquidator to settle list of contributories* (Form 34)

64. Unless the Court shall dispense with the settlement of a list of contributories the liquidator shall with all convenient speed after his appointment settle a list of contributories of the company, and shall appoint a time and place for that purpose. The list of contributories shall contain a statement of the address of, and the number of shares or extent of interest to be attributed to each contributory, and the amount called up and the amount paid up in respect of such shares or interest and shall distinguish the several classes of contributories. As regards representative contributories the liquidator shall, so far as practicable, observe the requirements of section 231(3) of the 1960 Act.

[E.r. 80]

*Appointment of time and place for settlement of list* (Forms 35, 36)

65. The liquidator shall give notice in writing of the time and place appointed for the settlement of the list of contributories to every person whom he proposes to include in the list, and shall state in the notice to each person in what character and for what number of shares or interest he proposes to include such person in the list and what amount has been called up and what amount paid up in respect of such shares or interest.

[E.r. 81]

*Settlement of list of contributories* (Form 37)

66. On the day appointed for settlement of the list of contributories the liquidator shall hear any person who objects to being settled as a contributory, and after such hearing shall finally settle the list, which when so settled shall be the list of contributories of the company.

[E.r. 82]

*Notice to contributories* (Forms 38, 39)

67. The liquidator shall forthwith give notice to every person whom he has finally placed on the list of contributories stating in what character and for what number of shares or interest he has been placed on the list and what amount has been called up and what amount paid up in respect of such shares or interest and in the notice he shall inform such person that any application for the removal of his name from the list, or for a variation of the list, must be made to the Court by summons

within 21 days from the date of the service on the contributory or alleged contributory of notice of the fact that his name is settled on the list of contributories.

[E.r. 83]

*Application to the Court to vary the list (Form 40)*

**68.**—(1) No application to the Court by any person who objects to the list of contributories as finally settled by the liquidator shall be entertained after the expiration of 21 days from the date of the service on such person of notice of the settlement of the list.

(2) The Official Assignee shall not in any case be personally liable to pay any costs of or in relation to an application to set aside or vary his act or decision settling the name of a person on the list of contributories of a company.

[E.r. 84]

*Variation of or addition to list of contributories (Form 41)*

**69.** The liquidator may from time to time vary or add to the list of contributories, but any such variation or addition shall be made in the same manner in all respects as the settlement of the original list.

CALLS

*Calls by liquidator (Forms 42-44)*

**70.** The powers of the Court in relation to making calls upon contributories conferred by section 234 of the 1960 Act shall be exercisable, in a winding up by the Court by the liquidator as an officer of the Court subject to section 244A(2) of that Act, and to the following regulations:—

- (1) Where the liquidator desires to make any call on the contributories, or any of them for any purpose authorised by the Companies Acts, if there is a committee of inspection he may summon a meeting of such committee for the purpose of obtaining their sanction to the intended call.
- (2) The notice of the meeting shall be sent to each member of the committee of inspection in sufficient time to reach him not less than 7 days before the day appointed for holding the meeting, and shall contain a statement of the proposed amount of the call, and the purpose for which it is intended. Notice of the intended call and the intended meeting of the committee of inspection shall also be advertised once at least in a newspaper circulating in the district where the registered office, or principal or last known principal place of business, as the case may be, of such company is or was situate, or in such other newspaper as shall be directed by the Master. The advertisement shall state the time and place of the intended meeting of the committee of inspection, and that each contributory may either attend the said meeting and be heard, or make any communication in writing to the liquidator or members of the committee of inspection to be laid before the meeting, in reference to the said intended call.
- (3) At the meeting of the committee of inspection any statements or representations made either to the meeting personally or addressed in writing to the liquidator or members of the committee by any contributory shall be considered before the intended call is sanctioned.
- (4) The sanction of the committee shall be given by resolution, which shall be passed by a majority of the members present.
- (5) Where there is no committee of inspection, the liquidator shall not make a call without obtaining the leave of the Court.

[E.r. 86]

*Application to the Court for leave to make a call* (Forms 45-47)

71. In a winding up by the Court an application to the Court for leave to make any call on the contributories of a company, or any of them, for any purpose authorised by the Companies Acts, shall be made by summons stating the proposed amount of such call, which summons shall be served 4 clear days at the least before the day appointed for making the call on every contributory proposed to be included in such call; or if the Court so directs, notice of such intended call may be given by advertisement, without a separate notice to each contributory.

[E.r. 87]

*Document making the call* (Form 48)

72. When the liquidator is authorised by resolution or order to make a call on the contributories he shall file a document making the call in Form No. 48.

[E.r. 88]

*Service of notice of a call* (Forms 44, 49, 50)

73. When a call has been made by the liquidator in a winding up by the Court, a copy of the resolution of the committee of inspection or order of the Court, as the case may be, shall forthwith after the call has been made be served upon each of the contributories included in such call, together with a notice from the liquidator specifying the amount or balance due from such contributory in respect of such call, but such resolution or order shall not be advertised unless for any special reason the Court so directs.

[E.r. 89]

*Enforcement of call* (Forms 51, 52)

74. The payment of the amount due from each contributory on a call may be enforced by order of the Court, to be made on summons by the liquidator.

[E.r. 90]

## PROOFS

*Proof of debt*

75. In a winding up by the Court every creditor shall, subject as hereinafter provided, prove his debt, unless the Court in any particular winding up shall give directions that any creditors or class of creditors shall be admitted without proof.

[E.r. 91]

*Mode of proof* (Forms 53, 54)

76.—(1) In a winding up by the Court a debt shall be proved by delivering or sending through the post in a prepaid letter to the Official Assignee or, if a liquidator has been appointed, to the liquidator—

- (a) in any case in which the Official Assignee or liquidator so requires, an affidavit verifying the debt;
- (b) in any other case, an unsworn claim to the debt in Form No. 54.

(2) In any other winding up the liquidator may require a debt to be proved by delivering or sending to him through the post in a prepaid letter either an unsworn claim to the debt or an affidavit verifying the debt, as he may direct.

[E.r. 92]

*Verification of proof*

77. A proof of debt may be made by the creditor himself, or by some person authorised by or on behalf of the creditor. If made by a person so authorised, it shall state his authority and means of knowledge.

[E.r. 93]

*Contents of proof*

78.—(1) A proof of debt shall contain or refer to a statement of account showing the particulars of the debt, and shall specify the vouchers, if any, by which the same can be substantiated. The Official Assignee or liquidator to whom the proof is sent may at any time call for the production of the vouchers.

(2) No objection shall be allowed to any proof on account only of it not complying with Order 66, rule 1, of the Supreme Court Rules.

[E.r. 94]

*Statement of security*

79. A proof of debt shall state whether the creditor is or is not a secured creditor.

[E.r. 76]

*Proof before whom sworn*

80. An affidavit proving a debt may in a winding up by the Court be sworn before the Official Assignee or any officer of the Department duly authorised in writing by the Court or the Department in that behalf.

[E.r. 96]

*Costs of proof*

81. A creditor shall bear the cost of proving his debt unless the Court otherwise orders.

[E.r. 97]

*Discount*

82. A creditor proving his debt shall deduct therefrom (a) any discount which he may have agreed to allow for payment in cash in excess of five per cent. on the net amount of his claim and (b) all trade discounts.

[E.r. 98]

*Periodical payments*

83.—(1) When any rent or other payment falls due at stated periods, and the order or resolution to wind up is made at any time other than one of those periods, the persons entitled to the rent or payment may prove for a proportionate part thereof up to the date of the winding-up order or resolution as if the rent or payment grew due from day to day.

(2) Where the liquidator remains in occupation of premises demised to a company which is being wound up, nothing herein contained shall prejudice or affect the right of the landlord of such premises to claim payment by the company, or the liquidator, of rent during the period of the company's or the liquidator's occupation.

[E.r. 99]

*Interest*

84. On any debt or sum certain, payable at a certain time or otherwise, whereon interest is not reserved or agreed for, and which is overdue at the date of the commencement of the winding up, the creditor may prove for interest at the rate payable from time to time on judgment debts to that date from the time when the debt or sum was payable, if the debt or sum is payable by virtue of a written instrument at a certain time, and if payable otherwise, then from the time when a demand in writing has been made, giving notice that interest will be claimed from the date of the demand until the time of payment.

[E.r. 100]

*Proof for debt payable at a future time*

85. A creditor may prove for a debt not payable at the date of the winding up order or resolution, as if it were payable presently, and may receive dividends equally with the other creditors, deducting only thereout a rebate of interest at the rate payable on judgment debts at the date of declaration of dividend, computed from the declaration of a dividend to the time when the debt would have become payable according to the terms on which it was contracted, unless the Court otherwise orders.

[E.r. 101]

*Proof under section 287 of the 1960 Act*

86. Unless the Official Assignee or liquidator shall in any special case otherwise direct, formal proof of the debts mentioned in section 287(1)(e) of the 1960 Act shall not be required.

[E.r. 102]

*Proof for wages or salary (Form 55)*

87. In any case in which it appears that there are numerous claims for wages, salary or accrued holiday remuneration by persons employed by the company, it shall be sufficient if one proof for all such claims is made either by a foreman or by some other person on behalf of all such creditors. Such proof shall have annexed thereto as forming part thereof, a schedule setting forth the names of the creditors, and the amounts severally due to them. Any proof made in compliance with this rule shall have the same effect as if separate proofs had been made by each of the said creditors.

[E.r. 103]

*Production of bills of exchange and promissory notes*

88. Where a creditor seeks to prove in respect of a bill of exchange, promissory note, or other negotiable instrument or security on which the company is liable, such bill of exchange, note, instrument, or security must, subject to any special order of the Court made to the contrary, be produced to the Official Assignee, chairman of a meeting or liquidator, as the case may be, and be marked by him before the proof can be admitted either for voting or for any purpose.

[E.r. 104]

*Transmission of proofs to liquidator*

89. Where a liquidator is appointed in a winding up by the Court, all proofs of debts that have been received by the Official Assignee shall be handed over to the liquidator, but the Official Assignee shall first make a list of such proofs, and take a receipt thereon from the liquidator for such proofs.

[E.r. 105]

ADMISSION AND REJECTION OF PROOFS AND PREFERENTIAL CLAIMS AND APPEAL TO  
THE COURT*Application of Rules to preferential claims*

90. The provisions of these Rules as to the admission and rejection of proofs and appeal against rejection of proofs shall apply, with the necessary variations, to any claim by a creditor to priority under section 287 of the 1960 Act.

[E.r. 106(3)]

*Notice to creditors to prove (Form 56)*

91.—(1) Subject to the provisions of the Companies Acts, in any winding up the Court or, unless otherwise ordered by the Court, the liquidator, may from time to time fix a certain day, which shall be not less than 14 days from the date of the notice, on or before which the creditors of the company are to prove their debts or claims, and to establish any title they may have to priority under section 287 of the 1960 Act, or to be excluded from the benefit of any distribution made before such debts are proved, or such priority is established or, as the case may be, from objecting to such distribution.

(2) The liquidator shall give notice in writing of the day so fixed by advertisement in such newspaper as he shall consider convenient, and in a winding up by the Court to every person mentioned in the statement of affairs as a creditor or otherwise appearing to be a creditor, who has not proved his debt, and to every person mentioned in the statement of affairs as a preferential creditor or otherwise appearing to be a preferential creditor whose claim to be a preferential creditor has not been established and is not admitted, and in any other winding up to the last known address or place of abode of each person who, to the knowledge of the liquidator, claims to be a creditor or preferential creditor of the company and whose claim has not been admitted.

[E.r. 106(1), (2)]

*Examination of proof (Form 57)*

92. The liquidator shall examine every proof of debt lodged with him, and the grounds of the debt, and in writing admit or reject it, in whole or in part, or require further evidence in support of it. If he rejects a proof he shall state in writing to the creditor the grounds of the rejection.

[E.r. 107]

*Appeal by creditor*

93. If a creditor or contributory is dissatisfied with the decision of the liquidator in respect of a proof, the Court may, on the application of the creditor or contributory, reverse or vary the decision; but subject to the power of the Court to extend the time, no application to reverse or vary the decision of the liquidator rejecting a proof sent to him by a creditor, or person claiming to be a creditor, shall be entertained, unless notice of the application is given before the expiration of 21 days from the date of the service of the notice of rejection.

[E.r. 108]

*Expunging at instance of liquidator*

94. If the liquidator thinks that a proof has been improperly admitted, the Court may, on the application of the liquidator, after notice to the creditor who made the proof, expunge the proof or reduce its amount.

[E.r. 109]

*Expunging at instance of creditor*

95. The Court may also expunge or vary a proof upon the application of a creditor or contributory if the liquidator declines to interfere in the matter.

[E.r. 110]

*Oaths*

96. For the purpose of any of his duties in relation to proofs, the liquidator, in a winding up by the Court, may administer oaths and take affidavits.

[E.r. 111]

*Official Assignee's powers*

97. In a winding up by the Court the Official Assignee, before the appointment of a liquidator, shall have all the powers of a liquidator with respect to the examination, admission and rejection of proofs, and any act or decision of his in relation thereto shall be subject to the like appeal.

[E.r. 112]

*Filing proofs by liquidator (Form 58)*

98.—(1) In a winding up by the Court the Official Assignee, where no other liquidator is appointed, shall, at the expiration of 6 months after the final dividend has been declared, file all proofs tendered in the winding up, with a certified list thereof, distinguishing proofs which were wholly or partly admitted, and those which were wholly or partly rejected.

(2) Every liquidator in a winding up by the Court, other than the Official Assignee, shall, at the expiration of 6 months after the final dividend has been declared, or upon the granting of his release, whichever event first occurs—

- (a) file a certified list of all proofs received by him from the Official Assignee or otherwise tendered in the proceedings, distinguishing proofs admitted, rejected and held over for further consideration; and
- (b) file all proofs admitted or rejected.

*Procedure where creditor appeals*

99.—(1) The liquidator in a winding up by the Court, including the Official Assignee when he is liquidator, shall, within 3 days after receiving notice from a creditor of his intention to appeal against a decision rejecting a proof, lodge such proof with the Master, together with a memorandum thereon of his disallowance thereof.

(2) After the appeal has been heard by the Court, the proof, unless wholly disallowed, shall be returned to the liquidator.

[E.r. 115]

*Time for dealing with proofs by liquidator*

100.—(1) In a winding up by the Court the liquidator, not later than 14 days from the latest date specified in the notice of his intention to declare a dividend as the time within which such proofs must be lodged, shall examine and in writing either admit or reject wholly, or in part, every proof lodged with him, or require further evidence in support of it.

(2) Where a creditor's proof has been admitted, the notice of dividend shall be a sufficient notification of the admission.

(3) Where a creditor's proof has been rejected wholly or in part, notice of the decision shall be given to the creditor within the time limited for rejecting proofs.

[E.r. 116, 117]

*Cost of appeals from decisions as to proofs*

**101.** The Official Assignee shall in no case be personally liable for costs in relation to an appeal from his decision rejecting any proof wholly or in part.

[E.r. 118]

DIVIDENDS AND RETURN OF CAPITAL TO CONTRIBUTORIES IN A WINDING UP BY THE COURT

*Dividends to creditors (Forms 59-65)*

**102.**—(1) Not more than 3 months nor less than 21 days before declaring a dividend, the liquidator in a winding up by the Court shall give notice of his intention to do so in the Gazette, and shall at the same time give notice to such of the creditors mentioned in the statement of affairs or otherwise appearing to be creditors as have not proved their debts. Such notice shall specify the latest date up to which proofs must be lodged, which shall not be less than 14 days from the date of such notice.

(2) Where any creditor, within the time specified in Rule 93, appeals against the decision of the liquidator rejecting a proof the liquidator shall make provision for the dividend upon such proof, and the probable cost of such appeal in the event of the proof being admitted.

(3) Where no notice of appeal has been given within the time specified in Rule 93, the liquidator shall exclude all proofs which have been rejected from participation in the dividend.

(4) Immediately after the expiration of the latest time fixed by Rule 93 for appealing against any decision of the liquidator he shall proceed to declare a dividend, and—

(a) publish notice of the dividend in the Gazette; and

(b) send a notice of dividend to each creditor whose proof has been admitted.

(5) If it becomes necessary, in the opinion of the liquidator and the committee of inspection, to postpone the declaration of the dividend beyond the limit of 3 months prescribed by paragraph (1), the liquidator shall publish a fresh notice of his intention to declare a dividend in the Gazette; but it shall not be necessary for the liquidator to give a fresh notice to such of the creditors mentioned in the statement of affairs or otherwise appearing to be creditors as have not proved their debts. In all other respects the same procedure shall follow the fresh notice as would have followed the original notice.

(6) Upon the declaration of a dividend the liquidator other than the Official Assignee shall forthwith transmit to the Official Assignee a certified list of all the proofs which have been wholly or partly admitted, which list shall be in Form No. 64.

(7) If a person to whom dividends are payable desires that they shall be paid to some other person he may lodge with the liquidator a document in Form No. 65 which shall be a sufficient authority for payment of the dividend to the person therein named.

[E.r. 119]

*Return of capital to contributories (Forms 66-68)*

**103.**—(1) Every order by which the liquidator in a winding up by the Court is authorised to make a return to contributories of the company shall, unless the Court shall otherwise direct, contain or have appended thereto a schedule or list (which the liquidator shall prepare) setting out in a tabular form the full names and addresses of the persons to whom the return is to be paid, and the amount of money payable to each person, and particulars of the transfers of shares (if any) which have been made or the variations in the list of contributories which have arisen since the date of the

settlement of the list of contributories and such other information as may be requisite to enable the return to be made. The schedule or list shall be in Form No. 67 with such variations as circumstances shall require.

(2) The liquidator shall send a notice of return to each contributory and, if so directed by the Court, shall publish notice of the order in the Gazette.

[E.r. 120]

#### GENERAL MEETINGS OF CREDITORS AND CONTRIBUTORIES IN RELATION TO A WINDING UP BY THE COURT

##### *First meetings of creditors and contributories*

**104.** Unless the Court otherwise directs, the first meetings of creditors and contributories shall be held within 3 months after the date of the winding-up order. The dates of such meetings shall be fixed and they shall be summoned by the Official Assignee.

[E.r. 121]

##### *Publication of notice of first meetings (Form 16)*

**105.** The Official Assignee shall forthwith publish notice of the dates fixed by him for the first meetings of creditors and contributories in the Gazette.

[E.r. 122]

##### *Summoning of first meetings*

**106.** The first meetings of creditors and contributories shall be summoned as hereinafter provided.

[E.r. 123]

##### *Form of notices of first meetings (Forms 69, 70)*

**107.** The notices of first meetings of creditors and contributories may be in Forms Nos. 69 and 70, and the notice of the first meeting of creditors shall state a time within which the creditors must lodge their proofs in order to entitle them to vote at the meeting.

[E.r. 124]

##### *Notice of first meetings to officers of company (Form 71)*

**108.** The Official Assignee shall also give to each of the officers of the company, who in his opinion ought to attend the first meetings of creditors and contributories, 7 days' notice of the time and place appointed for each meeting. The notice may either be delivered personally or sent by prepaid letter post, as may be convenient. It shall be the duty of every officer who receives notice of such meeting to attend if so required by the Official Assignee, and if any such officer fails to attend the Official Assignee shall report such failure to the Court.

[E.r. 125]

##### *Summary of statement of affairs*

**109.**—(1) The Official Assignee shall also, as soon as practicable, send to each person mentioned in the company's statement of affairs as a creditor or otherwise appearing to be such, and to each person appearing from the company's books and papers or otherwise to be a contributory of the company, a summary of the company's statement of affairs, including the causes of its failure, and any observations thereon which the Official Assignee may think fit to make. The proceedings at a meeting shall not be invalidated by reason of any summary or notice required by these Rules not having been sent or received before the meeting.

(2) Where prior to the winding-up order the company has commenced to be wound up voluntarily the Official Assignee may, if in his absolute discretion he sees fit so to do, send to the persons aforesaid or any of them an account of such voluntary winding up showing how such winding up has been conducted and how the property of the company has been disposed of and any observations which the Official Assignee may think fit to make on such account or on the voluntary winding up.

[E.r. 126]

GENERAL MEETINGS OF CREDITORS AND CONTRIBUTORIES IN RELATION TO A WINDING UP BY THE COURT AND OF CREDITORS IN RELATION TO A CREDITORS' VOLUNTARY WINDING UP

*Liquidator's meetings of creditors and contributories*

**110.**—(1) In addition to the first meetings of creditors and contributories and in addition also to meetings of creditors and contributories directed to be held by the Court under section 310 of the 1960 Act (hereinafter referred to as Court meetings of creditors and contributories), the liquidator in any winding up by the Court may himself from time to time, subject to the provisions of the Companies Acts and the control of the Court, summon, hold and conduct meetings of the creditors or contributories (hereinafter referred to as liquidator's meetings of creditors and contributories) for the purpose of ascertaining their wishes in all matters relating to the winding up.

(2) In any creditors' voluntary winding up the liquidator may himself from time to time summon, hold and conduct meetings of creditors for the purpose of ascertaining their wishes in all matters relating to the winding up (such meetings and all meetings of creditors which a liquidator or a company is by the Companies Acts required to convene in or immediately before such a voluntary winding up and all meetings convened by a creditor in a voluntary winding up under these Rules are hereinafter called voluntary liquidation meetings).

[E.r. 127]

*Application of rules as to meetings*

**111.** Except where and so far as the nature of the subject matter or the context may otherwise require, the Rules as to meetings hereinafter set out shall apply to first meetings, Court meetings, liquidator's meetings of creditors and contributories, and voluntary liquidation meetings, but so nevertheless that the said Rules shall take effect as to first meetings subject and without prejudice to any express provisions of the Companies Acts and as to Court meetings subject and without prejudice to any express directions of the Court.

[E.r. 128]

*Summoning of meetings (Form 72)*

**112.**—(1) The Official Assignee or liquidator shall summon all meetings of creditors and contributories by giving not less than 14 days' notice of the time and place thereof in the Gazette and in a local paper and, unless the Court on the application of the Official Assignee or liquidator orders otherwise, shall not less than 14 days before the day appointed for the meeting send by post to every person appearing by the company's books or otherwise to be a creditor of the company notice of the meeting of creditors, and to every person appearing by the company's books or otherwise to be a contributory notice of the meeting of contributories.

(2) The notice to each creditor shall be sent to the address given in his proof, or if he has not proved to the address given in the statement of affairs of the company, if any, or to such other address as may be known to the person summoning the meeting. The notice to each contributory shall be sent to the address mentioned in the

company's books as the address of such contributory, or to such other address as may be known to the person summoning the meeting.

(3) In the case of meetings under section 267 of the 1960 Act the continuing liquidator or if there is no continuing liquidator any creditor may summon the meeting.

(4) This rule shall not apply to meetings under sections 263 or 270 of the 1960 Act.

[E.r. 129]

#### *Proof of notice (Form 73)*

**113.** A certificate by the Official Assignee or other officer of the Court, or by the liquidator or creditor or his solicitor or by the clerk of any such person or, as the case may be, by some officer of the company or its solicitor or the clerk of such company or solicitor, that the notice of any meeting has been duly posted, shall be sufficient evidence of such notice having been duly sent to the person to whom the same was addressed.

[E.r. 130]

#### *Place of meetings*

**114.** Every meeting shall be held at such place as is in the opinion of the person convening the same most convenient for the majority of the creditors or contributories or both. Different times or places or both may if thought expedient be named for the meeting of creditors and for the meeting of contributories.

[E.r. 131]

#### *Costs of calling meetings*

**115.—(1)** The costs of summoning a meeting of creditors or contributories at the instance of any person other than the Official Assignee or liquidator shall be paid by the person at whose instance it is summoned, who shall before the meeting is summoned deposit with the Official Assignee or liquidator (as the case may be) such sum as may be required by the Official Assignee or liquidator as security for the payment of such costs.

(2) The costs of summoning a meeting under paragraph (1) including all disbursements for printing, stationery, postage and the hire of room, shall be calculated in accordance with paragraph (3) and shall be repaid out of the assets of the company if the Court shall by order or if the creditors or contributories (as the case may be) shall by resolution so direct.

(3) Where the number of creditors or contributories to whom notice is required to be sent does not exceed 25, the costs shall be £25, and for every addition of 10 such creditors or contributories or part thereof there shall be added £7.50; but the costs in respect of an adjourned meeting shall be calculated at half of this rate.

(4) This rule shall not apply to meetings under section 263 or 267 of the 1960 Act.

[E.r. 132]

#### *Chairman of meeting (Form 74)*

**116.—(1)** Where a meeting is summoned by the Official Assignee or the liquidator, he or someone nominated by him shall be chairman of the meeting.

(2) At every other meeting of creditors or contributories the chairman shall be such person as the meeting by resolution shall appoint.

(3) This rule shall not apply to meetings under section 263 of the 1960 Act.

[E.r. 133]

*Ordinary resolution of creditors and contributories*

117. At a meeting of creditors a resolution shall be deemed to be passed when a majority in number and value of the creditors present personally or by proxy and voting on the resolution have voted in favour of the resolution, and at a meeting of the contributories a resolution shall be deemed to be passed when a majority in number and value of the contributories present personally or by proxy and voting on the resolution have voted in favour of the resolution, the value of the contributories being determined according to the number of votes conferred on each contributory by the regulations of the company.

[E.r. 134]

*Copy of resolution to be filed*

118. The Official Assignee or as the case may be the liquidator shall file a copy certified by him of every resolution of a meeting of creditors or contributories in a winding up by the Court.

[E.r. 135]

*Non-reception of notice by a creditor*

119. Where a meeting of creditors or contributories is summoned by notice, the proceedings and resolutions at the meeting shall, unless the Court otherwise orders, be valid notwithstanding that some creditors or contributories may not have received the notice sent to them.

[E.r. 136]

*Adjournments (Form 75)*

120. The chairman may with the consent of the meeting adjourn it from time to time and from place to place, but the adjourned meeting shall be held at the same place as the original meeting unless in the resolution for adjournment another place is specified or unless the Court otherwise orders.

[E.r. 137]

*Quorum*

121.—(1) A meeting may not act for any purpose except the election of a chairman, the proving of debts and the adjournment of a meeting unless there are present or represented thereat in the case of a creditors' meeting at least three creditors entitled to vote or in the case of a meeting of contributories at least three contributories or all the creditors entitled to vote or all the contributories if the number of creditors entitled to vote or the number of contributories as the case may be shall not exceed three.

(2) If within half an hour from the time appointed for the meeting a quorum of creditors or contributories, as the case may be, is not present or represented, the meeting shall be adjourned to the same day in the following week at the same time and place or to such other day or time or place as the chairman may appoint, but so that the day appointed shall be not less than 7 or more than 21 days from the day from which the meeting was adjourned.

[E.r. 138]

*Creditors entitled to vote*

122.—(1) Subject to paragraphs (2) and (3), in the case of a first meeting of creditors or of an adjournment thereof a person shall not be entitled to vote as a creditor unless he has duly lodged with the Official Assignee, not later than the time mentioned for that purpose in the notice convening the meeting or adjourned meeting,

a proof of the debt which he claims to be due to him from the company. In the case of a Court meeting or liquidator's meeting of creditors a person shall not be entitled to vote as a creditor unless he has lodged with the Official Assignee or liquidator a proof of the debt which he claims to be due to him from the company and such proof has been admitted wholly or in part before the date on which the meeting is held.

(2) This rule and Rules 123 to 126 shall not apply to a Court meeting of creditors held prior to the first meeting of creditors.

(3) This rule shall not apply to any creditors or class of creditors who by virtue of these Rules or any directions given thereunder are not required to prove their debts or to any voluntary liquidation meeting.

[E.r. 139]

#### *Cases in which creditors may not vote*

**123.** A creditor shall not vote in respect of any unliquidated or contingent debt or any debt the value of which is not ascertained, nor shall a creditor vote in respect of any debt on or secured by a current bill of exchange or promissory note held by him unless he is willing to treat the liability to him thereon of every person who is liable thereon antecedently to the company, and against whom an adjudication order in bankruptcy has not been made, as a security in his hands, and to estimate the value thereof, and for the purposes of voting, but not for the purposes of dividend, to deduct it from his proof.

[E.r. 140]

#### *Votes of secured creditors*

**124.** For the purpose of voting, a secured creditor shall, unless he surrenders his security, state in his proof or in a voluntary liquidation in such a statement as is hereinafter mentioned the particulars of his security, the date when it was given, and the value at which he assesses it, and shall be entitled to vote only in respect of the balance (if any) due to him after deducting the value of his security. If he votes in respect of his whole debt he shall be deemed to have surrendered his security, unless the Court on application is satisfied that the omission to value the security has arisen from inadvertence.

[E.r. 141]

#### *Creditor required to give up security*

**125.**—(1) Subject to paragraph (2) the Official Assignee or liquidator may, within 28 days after a proof or in a voluntary liquidation a statement estimating the value of a security as aforesaid has been used in voting at a meeting, require the creditor to give up the security for the benefit of the creditors generally on payment of the value so estimated with an addition thereto of 20 per cent.

(2) Where a creditor has valued his security he may at any time before being required to give it up correct the valuation by a new proof and deduct the new value from his debt, but in that case the said addition of 20 per cent. shall not be made if the security is required to be given up.

[E.r. 142]

#### *Admission and rejection of proofs for purpose of voting*

**126.**—(1) The chairman shall have power to admit or reject a proof for the purpose of voting, but his decision shall be subject to appeal to the Court.

(2) Where the chairman is in doubt as to whether a proof should be admitted or rejected, he shall mark the proof as objected to and allow the creditor to vote, subject to such vote being declared invalid in the event of the objection being sustained.

[E.r. 143]

*Statement of security*

**127.** For the purpose of voting at any voluntary liquidation meetings, a secured creditor shall, unless he surrenders his security, lodge with the liquidator or, where there is no liquidator, at the registered office of the company, before the meeting a statement giving the particulars of his security, the date when it was given and the value at which he assesses it.

[E.r. 144]

*Minutes of meeting (Form 76)*

**128.—(1)** The chairman shall cause minutes of the proceedings at the meeting to be drawn up and fairly entered in a book kept for that purpose and the minutes shall be signed by him or by the chairman of the next ensuing meeting.

**(2)** A list of creditors and contributories present at every meeting shall be made and kept as in Form No. 76.

[E.r. 145]

PROXIES IN RELATION TO A WINDING UP BY THE COURT AND TO MEETINGS OF  
CREDITORS IN A CREDITORS' VOLUNTARY WINDING UP

*Proxies*

**129.** A creditor or a contributory may vote either in person or by proxy. Where a person is authorised in manner provided by section 133 of the 1960 Act to represent a corporation at any meeting of creditors or contributories such person shall produce to the Official Assignee or liquidator or other the chairman of the meeting a copy of the resolution so authorising him. Such copy must either be under the seal of the corporation or must be certified to be a true copy by the secretary or a director of the corporation. Rules 130 to 139 as to proxies shall not (unless otherwise directed by the Court) apply to a Court meeting of creditors or contributories prior to the first meeting.

[E.r. 146]

*Form of proxies (Forms 77, 78)*

**130.** Every instrument of proxy shall be in Form No. 77 or 78 as appropriate.

[E.r. 147]

*Forms of proxy to be sent with notices*

**131.** General and special forms of proxy shall be sent to the creditors and contributories with the notice summoning the meeting, and neither the name nor description of the Official Assignee or liquidator or any other person shall be printed or inserted in the body of any instrument of proxy before it is so sent.

[E.r. 148]

*General proxies*

**132.** A creditor or a contributory may give a general proxy to any person.

[E.r. 149]

*Special proxies*

**133.** A creditor or a contributory may give a special proxy to any person to vote at any specified meeting or adjournment thereof:—

(a) for or against the appointment or continuance in office of any specified person as liquidator or member of the committee of inspection; and

- (b) on all questions relating to any matter other than those above referred to and arising at the meeting or an adjournment thereof.

[E.r. 150]

*Solicitation by liquidator to obtain proxies*

134. Where it appears to the satisfaction of the Court that any solicitation has been used by or on behalf of a liquidator in obtaining proxies or in procuring his appointment as liquidator except by the direction of a meeting of creditors or contributories, the Court if it thinks fit may order that no remuneration be allowed to the person by whom or on whose behalf the solicitation was exercised notwithstanding any resolution of the committee of inspection or of the creditors or contributories to the contrary.

[E.r. 151]

*Proxies to Official Assignee or liquidator*

135. A creditor or a contributory in a winding up by the Court may appoint the Official Assignee or liquidator and in a voluntary winding up the chairman of a meeting to act as his general or special proxy.

[E.r. 152]

*Holder of proxy not to vote on matter in which he is financially interested*

136. No person acting either under a general or a special proxy shall vote in favour of any resolution which would directly or indirectly place himself, his partner or employer in a position to receive any remuneration out of the estate of the company otherwise than as a creditor rateably with the other creditors of the company; provided that where any person holds special proxies to vote for an application to the Court in favour of the appointment of himself as liquidator he may use the said proxies and vote accordingly.

[E.r. 153]

*Lodgment of proxies*

137.—(1) A proxy intended to be used at the first meeting of creditors or contributories, or an adjournment thereof, shall be lodged with the Official Assignee not later than the time mentioned for that purpose in the notice convening the meeting or the adjourned meeting, which time shall be not earlier than twelve o'clock at noon of the day but one before, nor later than twelve o'clock at noon of the day before the day appointed for such meeting, unless the Court otherwise directs.

(2) In every other case a proxy shall be lodged with the Official Assignee or liquidator in a winding up by the Court, with the company at its registered office for a meeting under section 263 of the 1960 Act, and with the liquidator or if there is no liquidator with the person named in the notice convening the meeting to receive the same in a voluntary winding up not later than four o'clock in the afternoon of the day before the meeting or adjourned meeting at which it is to be used.

(3) No person shall be appointed a general or special proxy who is a minor.

[E.r. 154]

*Use of proxies by deputy (Form 74)*

138. Where an Official Assignee who holds any proxies cannot attend the meeting for which they are given, he may, in writing, depute some other officer of the Department to use the proxies on his behalf and in such manner as he may direct.

[E.r. 155]

*Filling in where creditor blind or incapable*

**139.**—(1) The proxy of a creditor blind or incapable of writing may be accepted if such creditor has attached his signature or mark thereto in the presence of a witness, who shall add to his signature his description and residence.

(2) Such a witness shall certify at the foot of the proxy that all such insertions have been made at the request and in the presence of the creditor before he attached his signature or mark.

[E.r. 156]

## ATTENDANCE AND APPEARANCE OF PARTIES

*Attendance at proceedings*

**140.**—(1) Every person for the time being on the list of contributories of the company, and every person whose proof has been admitted shall be at liberty, at his own expense, to attend proceedings, and shall be entitled, upon payment of the costs occasioned thereby, to have notice of all such proceedings as he shall by written request desire to have notice of; but if the Court is of opinion that the attendance of any such person upon any proceedings has occasioned any additional costs which ought not to be paid out of the assets of the company, it may direct such costs, or a gross sum in lieu thereof, to be paid by such person, who shall not be entitled to attend any further proceedings until he has paid the same.

(2) The Court may from time to time appoint any one or more of the creditors or contributories to represent before the Court, at the expense of the company, all or any class of the creditors or contributories, upon any question or in relation to any proceedings before the Court, and may remove the person so appointed. If more than one person is appointed under this rule to represent one class, the persons appointed shall employ the same solicitor to represent them.

(3) No creditor or contributory shall be entitled to attend any proceedings in chambers unless and until he has entered in a book, to be kept by the Master for that purpose, his name and address, and the name and address of his solicitor (if any) and upon any change of his address, or of his solicitor, his new address, and the name and address of his new solicitor.

[E.r. 157]

*Attendance of liquidator's solicitor*

**141.** Where the attendance of the liquidator's solicitor is required on any proceeding in court or chambers, the liquidator need not attend in person, except in cases where his presence is necessary in addition to that of his solicitor, or the Court directs him to attend.

[E.r. 158]

## LIQUIDATOR AND COMMITTEE OF INSPECTION

*Remuneration of liquidator*

**142.**—(1) The remuneration of a liquidator, unless the Court shall otherwise order, shall be fixed by the committee of inspection.

(2) If the Department is of opinion that the remuneration of a liquidator as fixed by the committee of inspection is unnecessarily large, the Department may apply to the Court, and thereupon the Court shall fix the amount of the remuneration of the liquidator or direct that the remuneration be measured by the Taxing Master.

(3) If there is no committee of inspection, the remuneration of the liquidator shall, unless the Court shall otherwise order, be fixed by the scale of fees and

percentages for the time being payable on realisations and distributions by the Official Assignee as liquidator.

(4) An order made under paragraph (1) or (3) may direct that the remuneration of the liquidator be measured by the Taxing Master.

(5) If a direction is given under paragraph (2) or (4)—

(a) rule 171(2) to (5) shall apply, with the substitution throughout of the word “liquidator” for the word “accountant” and with the substitution in paragraph (2) of the words “order appointing him” for the words “order authorising his employment” and the words “his remuneration” for the words “such remuneration”; and

(b) the Court may direct such payment to the liquidator on account of his remuneration and subject to such terms as it may think fit.

(6) This rule shall only apply to a liquidator appointed in a winding up by the Court.

[E.r. 159]

#### *Limit of remuneration*

143. Except as provided by the Companies Acts or the Rules, a liquidator shall not under any circumstances whatever make any arrangement for, or accept from any solicitor, auctioneer, or any other person connected with the company of which he is liquidator, or who is employed in or in connection with the winding up of the company, any gift, remuneration, or pecuniary or other consideration of benefit whatever beyond the remuneration to which under the Companies Acts and the Rules he is entitled as liquidator, nor shall he make any agreement for giving up or give up any part of such remuneration to any such solicitor, auctioneer, or other person.

[E.r. 160]

#### *Dealings with assets*

144. Neither the liquidator, nor any member of the committee of inspection of a company shall, while acting as liquidator or member of such committee, except by leave of the Court, either directly or indirectly, by himself or any employer, partner, clerk, agent or employee, become purchaser of any part of the company's assets. Any such purchase made contrary to the provisions of this rule may be set aside by the Court on the application of the Department in a winding up by the Court or of any creditor or contributory in any winding up, and the Court may make such order as to costs as the Court shall think fit.

[E.r. 161]

#### *Restriction on purchase of goods by liquidator*

145. Where the liquidator carries on the business of the company, he shall not, without the express sanction of the Court, purchase goods for the carrying on of such business from any person whose connection with him is of such a nature as would result in his obtaining any portion of the profit (if any) arising out of the transaction.

[E.r. 162]

#### *Committee of inspection not to make profit*

146.—(1) No member of a committee of inspection shall, except under and with the sanction of the Court, directly or indirectly, by himself, or any employer, partner, clerk, agent or employee, be entitled to derive any profit from any transaction arising out of the winding up or to receive out of the assets any payment for services rendered by him in connection with the administration of the assets, or for any goods supplied by him to the liquidator for or on account of the company.

(2) In a winding up by the Court if it appears to the Department or in a voluntary winding up if it appears to the committee of inspection or to any meeting of creditors or contributories that any profit or payment has been made contrary to the provisions of this rule, they may disallow such payment or recover such profit, as the case may be, on the audit of the liquidator's accounts or otherwise.

[E.r. 163]

*Costs of obtaining sanction of Court*

147. In any case in which the sanction of the Court is obtained under the last two preceding rules, the cost of obtaining such sanction shall be borne by the person in whose interest such sanction is obtained, and shall not be payable out of the company's assets.

[E.r. 164]

*Sanction of payments to committee*

148. Where the sanction of the Court to a payment to a member of a committee of inspection for services rendered by him in connection with the administration of the company's assets is obtained, the order of the Court shall specify the nature of the services, and such sanction shall only be given where the service performed is of a special nature. Except by the express sanction of the Court no remuneration shall, under any circumstances, be paid to a member of a committee for services rendered by him in the discharge of the duties attaching to his office as a member of such committee.

[E.r. 165]

*Discharge of costs before assets handed to liquidator*

149.—(1) Subject to paragraph (2), when a liquidator appointed by the Court has notified his appointment to the Registrar of Companies and has given security to the Department, the Official Assignee shall forthwith put the liquidator into possession of all property of the company of which the Official Assignee may have custody.

(2) Such liquidator, before the assets are handed over to him by the Official Assignee, shall discharge any balance due to the Official Assignee on account of costs properly incurred by him, and on account of any advances properly made by him in relation to the company, together with any interest charged to him on monies so advanced and the liquidator shall pay all costs of the Official Assignee which may not have been discharged by the liquidator before being put into possession of the property of the company, whether incurred before or after he has been put into possession.

(3) The Official Assignee shall be deemed to have a lien upon the company's assets until such balance shall have been paid and the other liabilities shall have been discharged.

(4) It shall be the duty of the Official Assignee, if so requested by the liquidator, to communicate to the liquidator all such information respecting the estate and affairs of the company as may be necessary or conducive to the due discharge of the duties of the liquidator.

(5) This rule and Rule 150 shall only apply in a winding up by the Court.

[E.r. 166]

*Resignation of liquidator*

150.—(1) A liquidator appointed by the Court who desires to resign his office shall summon separate meetings of the creditors and contributories of the company to decide whether or not the resignation shall be accepted.

(2) If the creditors and contributories by ordinary resolutions both agree to accept the resignation of the liquidator, he shall file with the Master a memorandum of his resignation and shall send notice thereof to the Official Assignee, and the resignation shall thereupon take effect.

(3) In any other case the liquidator shall report to the Court the result of the meetings and shall send a report to the Official Assignee and thereupon the Court may, upon the application of the liquidator or the Official Assignee, determine whether or not the resignation of the liquidator shall be accepted, and may give such directions and make such orders as in the opinion of the Court shall be necessary.

[E.r. 167]

*Office of liquidator vacated by his insolvency*

**151.** If an order of adjudication of bankruptcy is made against a liquidator, he shall thereby vacate his office, and for the purposes of the application of the Companies Acts and these Rules shall be deemed to have been removed.

[E.r. 168]

*Proceedings on resignation, etc., of liquidator*

**152.** Upon a liquidator appointed by the Court resigning or being released or removed from his office, he shall deliver over to the Official Assignee or, as the case may be, to the new liquidator, all books kept by him, and all other books, documents, papers and accounts in his possession relating to the office of liquidator. The release of a liquidator shall not take effect unless and until he has delivered over to the Official Assignee or, as the case may be, to the new liquidator, all the books, documents, papers and accounts which he is by this rule required to deliver on his release.

[E.r. 180(1)]

**BOOKS**

*Record Book*

**153.** In a winding up by the Court the Official Assignee, until a liquidator is appointed by the Court, and thereafter the liquidator, shall keep a book to be called the "Record Book" in which he shall record all minutes, all proceedings had and resolutions passed at any meeting of creditors or contributories, or of the committee of inspection, and all such matters as may be necessary to give a correct view of his administration of the company's affairs; but he shall not be bound to insert in the Record Book any document of a confidential nature (such as the opinion of counsel on any matter affecting the interest of the creditors or contributories), nor need he exhibit such document to any person other than a member of the committee of inspection, the Official Assignee or the Department.

[E.r. 171]

*Cash Book*

**154.—(1)** In a winding up by the Court the Official Assignee, until a liquidator is appointed by the Court, and thereafter the liquidator, shall keep a book to be called the "Cash Book" (which shall be in such form as the Department may from time to time direct) in which he shall (subject to the provisions of the rules as to trading accounts) enter from day to day the receipts and payments made by him.

(2) In a winding up by the Court a liquidator other than the Official Assignee shall submit the Record Book and Cash Book, together with any other requisite books and vouchers, to the committee of inspection (if any) when required, and in any event not less than once every 12 months.

(3) In a creditors' voluntary winding up the liquidator shall keep such books as the committee of inspection or if there is no such committee as the creditors direct and all books kept by the liquidator shall be submitted to the committee of inspection or if there is no such committee to the creditors with any other books, documents, papers and accounts in his possession relating to his office as liquidator or to the company as and when the committee of inspection or if there is no such committee the creditors direct.

[E.r. 172]

#### ACCOUNTS AND AUDIT IN A WINDING UP BY THE COURT

##### *Examination of Cash Book (Form 79)*

**155.** The committee of inspection shall not less than once every 12 months examine the liquidator's Cash Book and certify therein under the hands of its members the day on which the said book was examined. If upon any such examination the committee of inspection is not satisfied with the contents of the said book it may so inform the Department together with its reasons for such dissatisfaction and request the Department to exercise its powers of audit under Article 76(5) of the 1978 Order.

[E.r. 174]

##### *Departmental audit of liquidator's accounts (Form 80)*

**156.**—(1) The liquidator shall, at the expiration of 6 months from the date of the winding-up order, and at the expiration of every succeeding 6 months thereafter until his release, transmit to the Department an account in Form No. 80 for such period in triplicate, together with the necessary vouchers and copies of the certificates of audit of the liquidator's Cash Book by the committee of inspection.

(2) The liquidator shall forward with the first accounts a summary of the company's statement of affairs, showing thereon the amounts realised, and explaining the cause of the non-realisation of such assets as may be unrealised.

(3) There shall be attached to each account a report in the prescribed form upon the position of the liquidation of the company.

(4) When the assets of the company have been fully realised and distributed, the liquidator shall forthwith send in his accounts and report to the Department, although the 6 months may not have expired.

[E.r. 175]

##### *Liquidator carrying on business (Forms 81, 82)*

**157.**—(1) Where the liquidator carries on the business of the company, he shall keep a distinct account of the trading, and shall incorporate in the Cash Book the total weekly amounts of the receipts and payments on such trading account.

(2) The trading account in Form No. 81 and verified in Form No. 82 shall from time to time, and not less than once in every 3 months, be submitted by the liquidator to the committee of inspection (if any), or such member thereof as may be appointed by the committee for that purpose, who shall examine and certify the same.

[E.r. 176]

##### *Copy of accounts to be filed*

**158.** When the liquidator's accounts have been audited, the Department shall certify the fact upon the account, and thereupon the copies, bearing a like certificate, or where the Department decides not to audit the liquidator's account, a copy of the account, shall be delivered severally to the Master and the Registrar of Companies

pursuant to Article 76 of the 1978 Order. The copy delivered to the Master for filing shall be open to the inspection of any person on payment of the same fee as is payable with respect to the inspection of the file of proceedings under Rule 15. The copy delivered to the Registrar of Companies for filing shall be open to inspection subject to the provisions of section 374 of the 1960 Act.

[E.r. 177]

*Summary of accounts*

**159.**—(1) The liquidator shall prepare a summary of such accounts and shall, subject to any dispensation granted by the Department under Article 76(9) of the 1978 Order, send a printed copy of that summary by post to every creditor and contributory.

(2) The cost of printing and posting such copy shall be a charge upon the assets of the company.

[E.r. 178]

*Certificate of no receipts or payments*

**160.** Where a liquidator has not since the date of his appointment or since he last forwarded his accounts to the Department, as the case may be, received or paid any sum of money on account of the assets of the company, he shall, at the time when he is required to transmit his accounts to the Department, forward to the Department a certificate of no receipts or payments.

[E.r. 179]

DISPOSAL OF BOOKS, ETC., DURING A WINDING UP BY THE COURT

*Disposal of books during the progress of the liquidation*

**161.** The Department may, at any time during the progress of the liquidation, on the application of the liquidator or the Official Assignee, direct that such of the books, papers and documents of the company or of the liquidator as are no longer required for the purpose of the liquidation may be sold, destroyed or otherwise disposed of.

[E.r. 180(2)]

EXPENSES OF SALES IN A WINDING UP BY THE COURT

*Expenses of sales*

**162.**—(1) Where property forming part of a company's assets is sold by the liquidator through an auctioneer or other agent, the gross proceeds of the sale shall be paid over by such auctioneer or agent, and the charges or expenses connected with the sale shall afterwards be paid to such auctioneer or agent.

(2) Every liquidator employing an auctioneer or agent under paragraph (1) shall, unless the Court otherwise orders, be accountable for the proceeds of every such sale.

[E.r. 181]

FINAL ACCOUNT IN A VOLUNTARY WINDING UP

*Final account in voluntary winding up (Form 83)*

**163.** The account required by sections 260 and 270 of the 1960 Act to be made by the liquidator as soon as the affairs of the company are fully wound up shall be in Form No. 83.

[E.r. 182]

## TAXATION OF COSTS

*Taxation of solicitors' costs (Form 84)*

164. Every solicitor employed by the Official Assignee or liquidator in a winding up by the Court shall on request by the Official Assignee or liquidator (to be made a sufficient time before the declaration of a dividend) deliver his bill of costs or charges to the Official Assignee or liquidator for the purpose of taxation and, if he fails to do so within the time stated in the request, or such extended time as the Court may allow, the liquidator shall declare and distribute the dividend without regard to such claim, and subject to any order of the Court the claim shall be forfeited. The request by the Official Assignee or liquidator shall be in Form No. 84.

[E.r. 183]

*Notice of appointment*

165. Where a bill of costs in any winding up has been lodged with the Taxing Master, he shall give notice of an appointment to tax the same, in a winding up by the Court, to the Official Assignee, and in every winding up, to the liquidator and to the person to or by whom the bill of costs is or are to be paid, as the case may be.

[E.r. 184]

*Lodgment of bill*

166. The bill of costs, if incurred in a winding up by the Court prior to the appointment of a liquidator, shall be served on the Official Assignee, and if incurred after the appointment of a liquidator, shall be served on the liquidator. The Official Assignee or the liquidator, as the case may be, shall lodge the bill of costs with the Taxing Master.

[E.r. 185]

*Copy of the bill to be furnished*

167. Every person whose bill of costs in a winding up by the Court is to be taxed shall, on application either of the Official Assignee or the liquidator, furnish a copy of his bill of costs so to be taxed on payment of the prescribed charge, which payment shall be charged on the assets of the company. The Official Assignee shall call the attention of the liquidator to any items which, in his opinion, ought to be disallowed or reduced, and may attend or be represented on the taxation.

[E.r. 186]

*Applications for costs*

168. Where any party to, or person affected by, any proceeding, other than a proceeding under Article 77 of the 1981 Order, desires to make an application for an order that he be allowed his costs; or any part of them, incidental to such proceeding, and such application is not made at the time of the proceeding:—

- (1) Such party or person shall serve notice of his intended application on the Official Assignee or on the liquidator as the case may be.
- (2) The Official Assignee or liquidator may appear on such application and object thereto.
- (3) No costs of or incidental to such application shall be allowed to the applicant, unless the Court is satisfied that the application could not have been made at the time of the proceeding.

[E.r. 187]

*Taxation*

**169.**—(1) Except as otherwise provided in the Companies Acts or in these Rules every bill of costs shall be taxed as if it were a bill of costs arising out of proceedings in or before the Court under its ordinary jurisdiction.

(2) The costs of the Official Assignee or liquidator shall be taxed by the Taxing Master in accordance with Order 62 rule 27(4) of the Supreme Court Rules without an order directing the taxation of such costs.

(3) Upon taxation being completed, the Taxing Master shall issue to the person presenting the bill of costs for taxation a certificate of taxation.

[E.r. 188]

*Certificate of employment*

**170.** Where the bill of costs of any solicitor employed by the Official Assignee or liquidator is payable out of the assets of the company, a certificate in writing, signed by the Official Assignee or liquidator, as the case may be, shall on the taxation be produced to the Taxing Master setting forth whether any, and if so what, special terms of remuneration have been agreed to, and a certified copy of the instructions given to the solicitor by the Official Assignee or liquidator.

[E.r. 189]

*Remuneration of accountant employed by the Official Assignee*

**171.**—(1) Subject to Rule 175(3) the remuneration of an accountant employed by the Official Assignee pursuant to Rule 182 shall be measured by the Taxing Master.

(2) Upon lodgment in the Taxing Master's office of the accountant's bill of charges and a copy of the order authorising his employment, the Taxing Master shall appoint a time at which he will proceed to measure such remuneration and shall give notice thereof to the accountant, the Official Assignee and such other persons, if any, to whom he considers notice ought to be given.

(3) Upon receiving the notice referred to in paragraph (2) the accountant shall attend on the Taxing Master in accordance therewith and shall produce such evidence as the Taxing Master may require.

(4) If an accountant is dissatisfied with the remuneration measured by the Taxing Master he may, within 21 days from the date of the Taxing Master's decision, apply to the Judge to vary the amount so measured.

(5) Notice of such application shall be given to such persons, if any, as had notice of the proceedings before the Taxing Master and to such other persons as the Judge may direct.

*Neglect or delay in taxation*

**172.**—(1) Without prejudice to Order 62, rule 20(3) of the Supreme Court Rules, if it appears to the Master that the liquidation of any company is being or may be delayed by the failure of any solicitor or accountant to lodge his bill of costs or charges for taxation or measurement he may, on the application of the Official Assignee or liquidator or any creditor who has proved a debt, or without any such application, report such failure to the Taxing Master, who shall make an order for the lodgment of the bill within such time and subject to such conditions as he may think fit.

(2) If such person fails or neglects to comply with any such order, the Taxing Master may certify such failure or neglect and allow such sum as he thinks appropriate for such person's costs or charges or may assess them at a nominal figure.

*Payment on account of costs*

**173.** The Court may, on the application of a solicitor employed by the Official Assignee or liquidator or of an accountant employed by the Official Assignee,

authorise the payment on account of costs or remuneration of a sum not exceeding 80 per cent. of the minimum amount which the solicitor or accountant certifies in writing that he expects to result from the taxation or measurement of his bill of costs or charges, upon the applicant undertaking unconditionally—

- (a) to lodge his bill of costs or charges for taxation or measurement with all due despatch;
- (b) to repay forthwith the sum, if any, by which the amount allowed on taxation or measurement is exceeded by the total of the payments made to him on account together with interest at the rate applicable from time to time on judgment debts calculated from the date of overpayment to the date of repayment.

[E.r. 195(2)]

#### COSTS PAYABLE OUT OF THE ASSETS OF THE COMPANY

##### *Liquidator's charges*

**174.**—(1) Where a liquidator or special manager in a winding up by the Court receives remuneration for his services as such, no payment shall be allowed on his accounts in respect of the performance by any other person of the ordinary duties which are required by statute or these Rules to be performed by himself.

(2) Where a liquidator is a solicitor he may contract that the remuneration for his services as liquidator shall include all professional services.

[E.r. 194]

##### *Costs payable out of the assets*

**175.**—(1) The assets of a company in a winding up by the Court remaining after payment of the fees and expenses properly incurred in preserving, realising or getting in the assets, including where the company has previously commenced to be wound up voluntarily such remuneration and costs as the Court may allow to a liquidator appointed in such voluntary winding up shall, subject to any order of the Court, be liable to the following payments, which shall be made in the following order, namely:—

First—The taxed costs of the petition, including the taxed costs of any person appearing on the petition whose costs are allowed by the Court.

Next—The remuneration of the special manager (if any).

Next—The costs of any person who makes, or concurs in making, the company's statement of affairs.

Next—The charges of any shorthand writer appointed to take an examination; provided that where the shorthand writer is appointed at the instance of the Official Assignee the cost of the shorthand notes shall be deemed to be an expense incurred by the Official Assignee in getting in and realising the assets of the company.

Next—The necessary disbursements of any liquidator appointed in a winding up by the Court, other than expenses properly incurred in preserving, realising or getting in the assets heretofore provided for.

Next—The costs of any person properly employed by any such liquidator.

Next—The remuneration of any such liquidator.

Next—The actual out of pocket expenses necessarily incurred by the committee of inspection, subject to the approval of the Department.

(2) Subject to paragraph (3) no payments in respect of bills of costs or charges of solicitors or accountants, other than payments for costs or charges fixed or allowed by the Court or sanctioned by the Official Assignee under Rule 39, shall be allowed out of the assets of the company unless they have been duly taxed or measured and allowed by the Taxing Master.

(3) The costs or charges of a solicitor or accountant employed by the Official Assignee or liquidator may, if they are within the scale usually allowed by the Taxing Master and if the total amount payable on foot of the solicitor's retainer or the total amount of the accountant's charges, as the case may be, excluding any fixed sum awarded as costs by an order of the Court, does not exceed the sum of £500, be paid and allowed by the Official Assignee or liquidator, as the case may be, without taxation or measurement; provided that the Department may require such costs or charges to be taxed or measured.

(4) Nothing contained in this rule shall apply to or affect costs which, in the course of legal proceedings by or against a company which is being wound up by the Court, are ordered by the Court in which such proceedings are pending or a Judge thereof to be paid by the company or the liquidator, or the rights of the person to whom such costs are payable.

[E.r. 195]

#### STATEMENTS BY LIQUIDATOR TO THE REGISTRAR OF COMPANIES

##### *Conclusion of winding up*

**176.** The winding up of a company shall, for the purposes of section 307 of the 1960 Act, be deemed to be concluded:—

- (a) in the case of a company wound up by order of the Court, at the date on which the order dissolving the company has been reported by the liquidator to the Registrar of Companies, or at the date of the order of the Department releasing the liquidator pursuant to Article 78 of the 1978 Order;
- (b) in the case of a company wound up voluntarily, or under the supervision of the Court, at the date of the dissolution of the company, unless at such date any funds or assets of the company remain unclaimed or undistributed in the hands or under the control of the liquidator, or any person who has acted as liquidator, in which case the winding up shall not be deemed to be concluded until such funds or assets have either been distributed or paid into the Insolvency Account.

[E.r. 196]

##### *Liquidator's statements to the Registrar of Companies (Forms 85-89)*

**177.** In a voluntary winding up or a winding up under the supervision of the Court, the statements with respect to the proceedings in and position of the liquidation of a company the winding up of which is not concluded within a year after its commencement, shall be sent to the Registrar of Companies twice in every year as follows:—

- (1) The first statement, commencing at the date when a liquidator was first appointed and brought down to the end of 12 months from the commencement of the winding up, shall be sent within 30 days from the expiration of such 12 months, or within such extended period as the Department may sanction, and the subsequent statements shall be sent at intervals of half a year, each statement being brought down to the end of the half year for which it is sent. In cases in which the assets of the company have been fully realised and distributed before the expiration of a half-yearly interval a final statement shall be sent forthwith.
- (2) Subject to the next succeeding rule, Form No. 85 and, where applicable, Forms Nos. 87, 88 and 89 shall be used, and the directions specified in the Form (unless the Department otherwise directs) be observed in reference to every statement.
- (3) Every statement shall be verified by a certificate in Form No. 86.

[E.r. 197]

*Certificate of no receipts or payments* (Forms 85, 86)

**178.** Where, in a voluntary winding up or in a winding up under the supervision of the Court, a liquidator has not during any period for which a statement has to be sent, received or paid any money on account of the company, he shall, at the period when he is required to transmit his statement, send to the Registrar of Companies the prescribed statement in Form No. 85, containing the particulars therein required with respect to the proceedings in and position of the liquidation, and with such statement shall also send a certificate of no receipts or payments in Form No. 86.

[E.r. 198]

## RELEASE OF A LIQUIDATOR IN A WINDING UP BY THE COURT

*Proceedings for release of liquidator* (Forms 90-93)

**179.**—(1) A liquidator in a winding up by the Court, before making application to the Department for his release, shall give notice of his intention so to do to all the creditors who have proved their debts, and to all the contributories, and shall send with the notice a summary of all receipts and payments in the winding up.

(2) When the Department has granted to a liquidator his release, a notice of the order granting the release shall be published in the Gazette and a copy filed.

[E.r. 205]

## DISPOSAL OF BOOKS AND PAPERS ON COMPLETION OF WINDING UP

*Disposal of books and papers*

**180.**—(1) The Department may order that the books and papers of a company which has been wound up shall not be destroyed for such period (not exceeding 5 years from the dissolution of the company) as the Department thinks proper.

(2) Any creditor or contributory may make representations to the Department with regard to the destruction of such books and papers and may appeal to the Court from any order made by the Department under this rule.

(3) Subject to any order of the Court, the Department may by a further order vary or rescind any order made by it under this rule.

(4) A resolution for the destruction of the books and papers of such a company within the said period of 5 years, or any shorter period fixed by an order of the Department in force at the date of the resolution, shall not take effect until the expiration of such period of 5 years or of such shorter period unless the Department shall otherwise direct.

(5) At least one week's notice shall be given to the Department of any application to the Court for an order for the destruction of the books and papers of a company before the expiration of such period of 5 years or shorter period.

[E.r. 206]

## OFFICIAL ASSIGNEE AND DEPARTMENT

*Judicial notice of appointment*

**181.** Judicial notice shall be taken of the appointment of the Official Assignee and an Assistant Official Assignee by the Department.

[E.r. 207]

*Employment of person to assist Official Assignee*

**182.** In a winding up by the Court the Court may, on the application of the Official Assignee acting as liquidator, authorise the employment at the expense of the

assets of the company of a person to assist the Official Assignee in the liquidation where it appears that the liquidation cannot be expeditiously and efficiently carried out without such assistance.

*Accounting by Official Assignee*

**183.**—(1) Where a liquidator is appointed by the Court in a winding up by the Court, the Official Assignee shall account to the liquidator.

(2) If the liquidator is dissatisfied with the account or any part thereof, he may report the matter to the Department, who shall take such action (if any) thereon as may be deemed expedient.

[E.r. 213]

*Official Assignee to act for Department where no committee of inspection*

**184.** Where there is no committee of inspection in a winding up by the Court, any functions of the committee of inspection which devolve on the Department may, subject to the directions of the Department, be exercised by the Official Assignee.

[E.r. 214]

*Appeals from Department and Official Assignee*

**185.** An appeal to the Court against a decision of the Department, or from an act or decision of the Official Assignee acting otherwise than as liquidator of a company, shall be brought within 21 days from the time when the decision or act appealed against is done, pronounced or made.

[E.r. 215]

COURT REGISTERS AND RETURNS BY MASTER

*Court register and returns (Form 94)*

**186.**—(1) The Master shall keep a register of winding-up petitions and winding-up orders.

(2) The register shall be open to the public for inspection on payment of the prescribed fee.

(3) The Master shall make and transmit to the Department such extracts from the register and shall furnish the Department with such information and returns as the Department may from time to time require.

FILING OF MEMORANDUM OF NOTICES

*Filing memorandum of notices (Form 95)*

**187.**—(1) Whenever the Gazette contains any advertisement relating to any winding-up proceedings, the Official Assignee or liquidator, as the case may be, shall file with the proceedings a memorandum referring to and giving the date of the advertisement.

(2) In the case of an advertisement in a newspaper, the Official Assignee or liquidator, as the case may be, shall keep a copy of the newspaper, or an extract containing the advertisement, and a memorandum referring to and giving the date of the advertisement shall be placed on the file.

(3) For this purpose one copy of each newspaper in which any advertisement relating to any winding-up proceeding in the Court is inserted shall be left with the Official Assignee or liquidator, as the case may be, by the person who inserts the advertisement.

(4) A memorandum under this rule shall be evidence that the advertisement to which it refers was duly inserted in the issue of the Gazette or newspaper mentioned in it.

[E.r. 219]

### THE INSOLVENCY ACCOUNT

#### *Transfer of funds to the Insolvency Account*

**188.** All sums standing to the credit of the accounts of official liquidators of companies being wound up by the Court immediately before the date on which these Rules come into operation shall, on that date, be transferred to the Insolvency Account.

#### *Investments*

**189.** Any investments made in accordance with the directions of the Court which, immediately before the date on which these Rules come into operation, were held in respect of, or of part of, the assets of a company being wound up by the Court shall, on and after that date, be deemed to be investments made by the Department with the agreement of the Department of Finance and Personnel under Article 93(3) of the 1978 Order and shall be dealt with in accordance with the directions of the Department.

#### *Payments into the Insolvency Account (Form 96)*

**190.**—(1) All payments into the Insolvency Account by a liquidator other than the Official Assignee shall be by means of a bank lodgment form and must be accompanied by Form No. 96 and sent direct to the Bank.

(2) All payments by the Official Assignee into the Insolvency Account shall be made by means of a bank lodgment form only.

#### *Payments out of the Insolvency Account (Form 97)*

**191.**—(1) No payment shall be made by the Bank from the Insolvency Account except upon a cheque or payable order signed or authorised by an officer nominated by the Department.

(2) A liquidator other than the Official Assignee who requires to make payments out of the Insolvency Account in respect of any necessary disbursement shall apply to the Department in Form No. 97 and the Department may thereupon either pay to the liquidator the sum required by him or direct cheques or payable orders to be issued to the liquidator for transmission to the persons to whom the payments are to be made.

#### *Payment of unclaimed dividends, etc., to the Department (Form 98)*

**192.** A liquidator, when paying unclaimed dividends and unapplied or undistributed balances to the Department for lodgment into the Insolvency Account under section 308 of the 1960 Act(a), shall produce to the Department a supporting Certificate and Schedule in Form No. 98.

#### *Treatment of unclaimed dividends, etc.*

**193.** The Department shall maintain an account of all dividends which remain unclaimed and all unapplied or undistributed balances which have been lodged into the Insolvency Account.

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(a) As substituted by S.I. 1978/1042 (N.I. 12) Art. 91

## MISCELLANEOUS MATTERS

*Notice of appointment of solicitor (Form 99)*

**194.** A liquidator in a winding up by the Court who appoints a solicitor to act for him in any proceedings in the Court shall file a notice of such appointment in the prescribed form.

*Notice of voluntary winding up to Enforcement of Judgments Office*

**195.**—(1) Notice of a meeting at which a resolution for the voluntary winding up of a company is to be proposed and of the passing of any such resolution shall be given by the company to the Enforcement of Judgments Office forthwith after the issue of such notice or the passing of such resolution.

(2) On the appointment of a liquidator in a voluntary winding up the liquidator shall forthwith give notice of his appointment to the Enforcement of Judgments Office.

*Applications under Article 77(2) of the 1978 Order*

**196.**—(1) An application by the Department to the Court to examine on oath the liquidator or any other person pursuant to Article 77(2) of the 1978 Order shall be made *ex parte*, and shall be supported by a report to the Court stating the circumstances in which the application is made.

(2) The report may be signed by any person duly authorised to sign documents on behalf of the Department and shall for the purposes of such application be evidence of the statements therein contained.

[E.r. 216]

*Dissolution of company under section 316(5) of the 1960 Act*

**197.** Where a company which is wound up by the Court is dissolved under section 316(5) of the 1960 Act, the Registrar of Companies shall send a copy of the Gazette notice striking the company's name off the register to the Master, who shall cause a note of the dissolution to be entered in the register kept by him under Rule 186.

*Warrants*

**198.** A warrant of arrest or any other warrant issued under the provisions of the Companies Acts and these Rules may be addressed to the Chief Constable of the Royal Ulster Constabulary, the Governor of any of Her Majesty's prisons or to such officer of the Court or of the Department as the Court may in each case direct.

[E.r. 220]

*Department orders*

**199.**—(1) The Department may from time to time issue general orders or regulations for the purpose of regulating any matters under the Companies Acts or these Rules which are of an administrative and not a judicial character.

(2) Judicial notice shall be taken of any general orders or regulations which are printed by the Queen's Printer and purport to be issued under the authority of the Department.

[E.r. 224]

*Enlargement or abridgment of time*

**200.** Without prejudice to the generality of Rule 201, the Court may, in any case in which it shall see fit, extend, either before or after the expiration thereof, or abridge

the time appointed by these Rules or fixed by any order of the Court for doing any act or taking any proceeding.

[E.r. 225]

*Formal defect not to invalidate proceedings*

201.—(1) No proceedings under the Companies Acts or these Rules shall be invalidated by any formal defect or by any irregularity, unless the Court is of opinion that substantial injustice has been caused by the defect or irregularity and that the injustice cannot be remedied by any order of the Court.

(2) No defect or irregularity in the appointment or election of an Official Assignee, liquidator or member of a committee of inspection shall vitiate any act done by him in good faith.

[E.r. 226]

Dated 15th May 1984

*Hailsham of St. Marylebone, C.*

The Department of Economic Development hereby concurs to the foregoing Rules.

Sealed with the Official Seal of the Department of Economic Development for Northern Ireland on 21st May 1984.

(L.S.)

*William Thomas McCrory*  
Assistant Secretary

## APPENDIX

## FORMS

1. Summons
2. Notice of Motion
3. General Title
4. Winding-up Petition
5. Petition on Ground that Members Unfairly Prejudiced
6. Gazette Advertisement of Petition
7. Newspaper Advertisement of Petition
8. Affidavit of Service of Petition on Company
9. Affidavit of Service of Petition on Liquidator
10. Notice of Winding-up Petition
11. Affidavit Verifying Petition
12. Notice of Intention to Appear on Petition
13. List of Parties Attending the Hearing of a Petition
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15. Notification to Official Assignee of Order Pronounced for Appointment of Provisional Liquidator prior to Winding-up Order Being Made
16. Advertisement of Winding-up Order or Order Appointing Provisional Liquidator and of First Meetings of Creditors and Contributories
17. Certificate by Special Manager Verifying Account
18. Statement of Affairs
19. Report of Result of Meeting of Creditors or Contributories
20. Advertisement of Appointment of Liquidator
21. Certificate that Liquidator or Special Manager has given Security
22. Notice to Attend Public Examination
23. Advertisement of Notice of Public Examination
24. Warrant against Person who Fails to Attend Public Examination
25. Notes of Public Examination where a Shorthand Writer is Appointed
26. Notes of Public Examination where a Shorthand Writer is not Appointed
27. Application for Appointment of Shorthand Writer to Take Down Notes of Public Examination and Order Thereon
28. Declaration by Shorthand Writer
29. Report to the Court where Person Examined Refuses to Answer to Satisfaction of Master (Bankruptcy)
30. Summons under Section 241 of the Companies Act (Northern Ireland) 1960
31. Disclaimer of Lease or Fee Farm Grant
32. Notice of Disclaimer of Lease or Fee Farm Grant
33. Notice by Liquidator Requiring Payment of Money or Delivery of Books, etc., to Liquidator
34. Provisional List of Contributories to be Made Out by Liquidator
35. Notice to Contributories of Appointment to Settle List of Contributories
36. Affidavit of Postage of Notices of Appointment to Settle List of Contributories
37. Certificate of Liquidator of Final Settlement of the List of Contributories
38. Notice to Contributory of Final Settlement of List of Contributories and that his Name is Included
39. Affidavit of Service of Notice to Contributory
40. Order on Application to Vary List of Contributories
41. Supplemental List of Contributories
42. Notice to Each Member of Committee of Inspection of Meeting for Sanction to Proposed Call

43. Advertisement of Meeting of Committee of Inspection to Sanction Proposed Call
44. Resolution of Committee of Inspection Sanctioning Call
45. Summons for Leave to Make a Call
46. Affidavit of Liquidator in Support of Proposal for Call
47. Advertisement of Application for Leave to Make a Call
48. Document Making a Call
49. Notice of Call Sanctioned by Committee of Inspection to be Sent to Contributory
50. Notice to be served with the Order Sanctioning a Call
51. Affidavit in Support of Application for Order for Payment of Call
52. Affidavit of Service of Order for Payment of Call
53. Affidavit of Proof of Debt (General Form)
54. Proof of Debt (Unsworn) General Form
55. Proof of Debt for Wages or Salary
56. Notice to Creditors to Prove
57. Notice of Rejection of Proof of Debt
58. List of Proofs to be Filed under Rule 98
59. Notice to Creditors of Intention to Declare Dividend
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61. Gazette Notice of Intended Dividend
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63. Gazette Notice of Dividend
64. Certified List of Proofs Filed
65. Authority to Liquidator to Pay Dividends to another Person
66. Notice of Returns to Contributories
67. Schedule or List of Contributories holding Paid-up Shares to whom a Return is to be Paid
68. Gazette Notice of Return to Contributories
69. Notice to Creditors of First Meeting
70. Notice to Contributories of First Meeting
71. Notice to Officers of Company to Attend First Meeting of Creditors or Contributories
72. Notice of Meeting (General Form)
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74. Authority to Deputy to Act as Chairman of Meeting and Use Proxies
75. Memorandum of Adjournment of Meeting
76. List of Creditors or Contributories to be Used at Every Meeting
77. General Proxy
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79. Certificate by Committee of Inspection as to Examination of Liquidator's Cash Book
80. Liquidator's Account in Winding Up by the Court pursuant to Article 76 of the 1978 Order
81. Liquidator's Trading Account
82. Verification of Liquidator's Trading Account
83. Liquidator's Statement of Account (Members' or Creditors' Voluntary Winding Up)
84. Request to Deliver Bill for Taxation
85. Statement of Receipts and Payments and General Directions as to Statements — Voluntary Winding Up or Winding Up under the Supervision of the Court
86. Certificate Verifying Statement of Liquidator's Account pursuant to Section 307 of the Companies Act (Northern Ireland) 1960
87. Liquidator's Trading Account pursuant to Section 307 of the Companies Act (Northern Ireland) 1960
88. List of Dividends or Composition
89. Lists of Amounts Paid or Payable to Contributories
90. Notice to Creditors and Contributories of Intention to Apply for Release

91. Application by Liquidator to Department of Economic Development for Release
92. Statement to accompany Notice of Application for Release
93. Gazette Notice of Release of Liquidator
94. Register of Winding-up Petitions and Winding-up Orders
95. Memorandum of Advertisement or Gazetting
96. Insolvency Account — Remittance Form
97. Requisition for Cheques
98. Certificate by Liquidator Verifying Particulars of Unclaimed Dividends and Unapplied or Undistributed Balances pursuant to Section 308 of the Companies Act (Northern Ireland) 1960
99. Memorandum of Appointment of Solicitor in a Winding Up by the Court
100. Winding Up by the Court — Notices of Appointment of Liquidator pursuant to Section 233 of the Companies Act (Northern Ireland) 1960
101. Members' Voluntary Winding Up — Notice of Appointment of Liquidator pursuant to Section 275 of the Companies Act (Northern Ireland) 1960
102. Creditors' Voluntary Winding Up — Notice of Appointment of Liquidator pursuant to Section 275 of the Companies Act (Northern Ireland) 1960
103. Gazette Notice of Appointment of Liquidator pursuant to Section 275 of the Companies Act (Northern Ireland) 1960
104. Members' Voluntary Winding Up — Declaration of Solvency pursuant to Section 253 of the Companies Act (Northern Ireland) 1960
105. Members' Voluntary Winding Up — Statement pursuant to Section 258 of the Companies Act (Northern Ireland) 1960
106. Members' Voluntary Winding Up — Return of Final Winding-up Meeting pursuant to Section 260 of the Companies Act (Northern Ireland) 1960
107. Creditors' Voluntary Winding Up — Return of Final Winding-up Meetings of Members and Creditors pursuant to Section 270 of the Companies Act (Northern Ireland) 1960

**Summons***(Title as Form No. 3)*

Let C.D. of [address and description], a creditor or a contributory or the liquidator of the above-named company [in the voluntary winding up thereof] [or as the case may be] [or, when the application is ex parte, all parties concerned] attend before the Master [or Judge] in chambers, at the Royal Courts of Justice, Chichester Street, Belfast, on day 19, at am/pm on the hearing of an application by A.B. of [address and description] a creditor or a contributory or the liquidator of the above-named company [in the voluntary winding up thereof] [or as the case may be] for an order that [specify the relief sought]

Dated

19

This summons was taken out by

of

Solicitor for the applicant

[To

NOTE:—If you do not attend [either in person or\*] by your counsel or solicitor at the time and place above-mentioned, such order will be made and proceedings taken as the Court may think just and expedient.]

\*Omit these words if respondent is a company.

**Notice of Motion***(Title as Form No. 3)*

TAKE NOTICE that this Court will be moved before a Judge sitting at the Royal Courts of Justice, Chichester Street, Belfast, on day 19, at am/pm or as soon thereafter as counsel or solicitor for [applicant's name, address and description] a creditor or a contributory or the liquidator of the above-named company [in the voluntary winding up thereof] [or as the case may be] for an order that [specify the relief sought] or that such other order may be made as to the Court may seem just.

Dated

19

*(Name and address)*

Solicitors for the applicant.

To *(name of person to be served)*

and to

of *(address)*, his solicitors.

**General Title**

19

No.

IN THE HIGH COURT OF JUSTICE IN NORTHERN IRELAND

CHANCERY DIVISION (COMPANIES WINDING UP)[<sup>1</sup>]IN THE MATTER of[<sup>2</sup>]

—and—

Ltd. [*or p.l.c.*]

IN THE MATTER of the Companies Acts (Northern Ireland) 1960 to 1982.

## Notes

[<sup>1</sup>] Omit “(COMPANIES WINDING UP)” where a petition under Article 77 of the Companies (Northern Ireland) Order 1981 is not joined with a winding-up petition.

[<sup>2</sup>] Insert full name of company, which, in the case of a company registered under the Companies Acts, must conform precisely with the registered name of the company.



**Petition on Ground that Members Unfairly Prejudiced***(Title)*

Paragraphs 1, 2, 3 and 4 as in No. 4.

*[Then set out in paragraphs the facts on which the petitioner relies and continue as follows]:—*

In these circumstances your petitioner submits that the affairs of the company are being or have been conducted in a manner which is unfairly prejudicial to the interests of some part of the members (including your petitioner)/your petitioner [*strike out what may be inappropriate*]

or

the act or omission/proposed act or omission referred to in paragraphs above is/would be unfairly prejudicial to the interest of some part of the members (including your petitioner)/your petitioner [*strike out what may be inappropriate*]

Your petitioner therefore humbly prays as follows:

- (1) [*Here set out remedy sought and conclude*]
- (2) Or that such other order may be made in the premises as shall be just.

NOTE:—It is intended to serve this petition on

**Gazette Advertisement of Petition**

[Full name of company] Ltd. [or p.l.c.]

COMPANIES ACTS (NORTHERN IRELAND) 1960 TO 1982

A petition to wind up the above-named company<sup>[1]</sup> presented to the High Court of Justice in Northern Ireland on \_\_\_\_\_ 19\_\_\_\_  
 by<sup>[2]</sup> \_\_\_\_\_  
 of \_\_\_\_\_ [claiming to be a  
 creditor [or contributory] of the company] will be heard at the Royal Courts of Justice,  
 Chichester Street, Belfast on \_\_\_\_\_ 19\_\_\_\_

Any creditor or contributory wishing to oppose or support must ensure that written notice reaches the undersigned by 4pm on<sup>[3]</sup> \_\_\_\_\_ 19\_\_\_\_.

A copy of the petition will be supplied by the undersigned on payment of the prescribed charge.

[4]

of

Solicitor for/the petitioner <sup>[5]</sup>

(Address)

**Notes**

[1] If the winding up is to be subject to supervision insert "subject to the supervision of the Court". If the petition joins a prayer for a winding-up order with an application for an order under Article 77 of the Companies (Northern Ireland) Order 1981, add "or for an order that [state briefly the order sought]".

[2] Insert name and address of the petitioner.

[3] If the day of the hearing of the petition is a Monday then the previous Friday; otherwise the day before the day of the hearing (Rule 27).

[4] To be signed by the solicitor to the petitioner or by the petitioner if he has no solicitor.

[5] Delete as appropriate.

**Newspaper Advertisement of Petition**

## COMPANIES ACTS (NORTHERN IRELAND) 1960 TO 1982

A creditors' [*or contributories'*] petition for winding up [*name of company in block letters*] registered office at [*brief address*][<sup>1</sup>] will be heard at the Royal Courts of Justice, Chichester Street, Belfast, on            day            19            at            am/pm. Particulars available from [*name and brief address of solicitors for petitioner*].

**[<sup>2</sup>] [INSTRUCTIONS TO EDITOR — NOT FOR PUBLICATION**

This notice is to be published under the classification "Legal Notices" or equivalent classification, in the minimum of space. The costs of a display advertisement will NOT be allowed.]

## Notes

[<sup>1</sup>] If the petition joins a prayer for a winding-up order with an application for an order under Article 77 of the Companies (Northern Ireland) Order 1981, add "or for an order that [*state briefly the order sought*]".

[<sup>2</sup>] These instructions must be written on the form of notice sent to the newspaper.

## Affidavit of Service of Petition on Company

(Title)

In the matter of a petition dated

19

I, \_\_\_\_\_, of \_\_\_\_\_,  
make oath and say:—

1. [In the case of service of petition on a company by leaving it with a member, officer or employee at the registered office, or if no registered office at the principal or last known principal place of business of the company.]

That I did on \_\_\_\_\_ day, \_\_\_\_\_ 19\_\_\_\_, serve the above-named company with the above-mentioned petition by delivering to and leaving with [name and description] a member [or officer] [or employee] of the said company a copy of the above-mentioned petition, duly sealed with the seal of the Court, at [address of office or place of business as aforesaid] being the registered office or principal or last known place of business of the company, before the hour of \_\_\_\_\_ am/pm.

2. [In the case of no member, officer or employee of the company being found at the registered office or place of business.]

That I did on \_\_\_\_\_ day, \_\_\_\_\_ 19\_\_\_\_, having failed to find any member, officer or employee of the above-named company at [here state registered office or place of business], leave there a copy of the above-mentioned petition, duly sealed with the seal of the Court, before the hour of \_\_\_\_\_ am/pm [add where such sealed copy was left, eg: affixed to door of office, or placed in letter-box, or otherwise].

3. [In the case of directions by the Court as to the member, officer or employee of the company to be served.]

That I did on \_\_\_\_\_ day, \_\_\_\_\_ 19\_\_\_\_, serve [name or names and description] with a copy of the above-mentioned petition, duly sealed with the seal of the Court, by delivering the same together with a true copy of the order for substituted service dated \_\_\_\_\_ 19\_\_\_\_, personally to the said \_\_\_\_\_, at [place] before the hour of \_\_\_\_\_ am/pm.

4. The said petition is now produced and shown to me, marked "A".

Sworn at, etc.

**Affidavit of Service of Petition on Liquidator**

(Title)

In the matter of a petition, dated \_\_\_\_\_, 19\_\_\_\_, for winding up the above company by [or under the supervision of] the Court.

I, \_\_\_\_\_, of \_\_\_\_\_, make oath and say:—

That I did, on \_\_\_\_\_ day, \_\_\_\_\_ 19\_\_\_\_, serve [name and description] the liquidator of the above-named company, with a copy of the above-mentioned petition, duly sealed with the seal of the Court, by delivering the same personally to the said \_\_\_\_\_ at [place], before the hour of \_\_\_\_\_ am/pm.

The said petition is now produced and shown to me, marked "A".

Sworn at, etc.

No. 10

Rule 22

**Notice of Winding-up Petition**

(Title)

TAKE NOTICE that a petition for the winding up of the above-named company by the Court [or under the supervision of the Court] was presented on \_\_\_\_\_ 19\_\_\_\_ by [name and address of petitioner or, where the petition is presented by the company, "the said company"]. The petition will be heard at the Royal Courts of Justice, Chichester Street, Belfast, on \_\_\_\_\_ day \_\_\_\_\_ 19\_\_\_\_ at \_\_\_\_\_ am/pm.

The registered office of the said company is at

Solicitors for the petitioner,

(Address).

To: The Official Assignee  
(Address).

The Enforcement of Judgments Office  
(Address).

**Affidavit Verifying Petition***(Title)*I, A.B. of  
follows:—

make oath and say as

1. [I am the petitioner in the above matter] [*or I am* [*state capacity*] of the petitioner in the above matter. I have been concerned in this matter in such capacity and am duly authorised by the said petitioner to make this affidavit on his/its behalf].

2. Such of the statements in the petition now produced and shown to me and marked with the letter "A" as relate to the acts and deeds of [myself] [my firm] [the petitioner] are true and such of the statements as relate to the acts and deeds of any other person or persons I believe to be true.

Sworn etc.

**Notice of Intention to Appear on Petition***(Title)*

TAKE NOTICE that A.B., of<sup>[1]</sup> a creditor for  
£ of [*or contributory holding*]<sup>[2]</sup> shares in] the  
above company intends to appear on the hearing of the petition advertised to be heard on  
19 , and to support [*or oppose*] such petition.

(Signed)<sup>[3]</sup>  
(Address)

To

## Notes

[1] State full name and address, or if a firm, the name of the firm and address.

[2] State number and class of shares held.

[3] To be signed by the person or his solicitor.

**List of Parties Attending the Hearing of a Petition**  
(Title)

The following are the names of those who have given notice of their intention to attend the hearing of the petition herein, on \_\_\_\_\_ day \_\_\_\_\_ 19\_\_

Name	Address	Name and address of solicitor of party who has given notice	Creditor's amount of debt	Contributory's number of shares	Opposing	Supporting

No. 14

Rule 30

**Notification to Official Assignee of Winding-up Order**  
(Title)

To the Official Assignee  
(Address)

Order pronounced this day [or on \_\_\_\_\_ 19\_\_] by \_\_\_\_\_  
for winding up the under-mentioned company  
under the Companies Acts (Northern Ireland) 1960 to 1982.

Name of company	Registered office of company	Petitioner's solicitor	Date of presentation of petition

**Notification to Official Assignee of Order Pronounced for Appointment of Provisional Liquidator prior to Winding-up Order Being Made**

*(Title)*

To the Official Assignee

*(Address)*

Order pronounced this day [or on \_\_\_\_\_ 19 \_\_\_\_ ] by \_\_\_\_\_ for the appointment of<sup>[1]</sup> \_\_\_\_\_ as provisional liquidator of the under-mentioned company prior to any winding-up order being made.

Name of company	Registered office of company	Petitioner's solicitor	Date of presentation of petition

**Note**

[1] Insert "the Official Assignee" or if some other person has been appointed, the name, address and description of such person.

**Advertisement of Winding-up Order or Order Appointing Provisional Liquidator and of  
First Meetings of Creditors and Contributories**

*(Heading as Form No. 6)*

By Order dated \_\_\_\_\_ 19\_\_\_\_, the above-named company  
(registered office at \_\_\_\_\_) was  
ordered to be wound up by the High Court of Justice in Northern Ireland [or X.Y.  
of \_\_\_\_\_]  
was appointed provisional liquidator of the above-named company whose registered office is  
at \_\_\_\_\_].

Commencement of winding up \_\_\_\_\_ 19\_\_\_\_. [1]

First meeting of creditors on \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_ am/pm  
at [place].

[First meeting of contributories on \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_ am/pm  
at [place]].

Official Assignee

Note

[1] Date of presentation of petition or, where a voluntary winding up preceded the presentation  
of the petition, the date of the resolution for voluntary winding up.

**Certificate by Special Manager Verifying Account**

*(Title)*

I, \_\_\_\_\_ of \_\_\_\_\_, hereby  
certify as follows:—

1. The account hereunto annexed, marked with the letter "A" and purporting to be my  
account as special manager of the estate or business of the above-named company, contains a  
true account of all and every sums and sum of money received by me or by any other person or  
persons by my order or to my knowledge or belief for my use on account or in respect of the said  
estate or business.

2. The several sums of money mentioned in the said account hereby certified to have been  
paid or allowed have been actually and truly so paid and allowed for the several purposes in the  
said account mentioned.

3. The said account is just and true in all and every the items and particulars therein  
contained, according to the best of my knowledge and belief.

Dated \_\_\_\_\_ 19\_\_\_\_

*(Signature)*

Statement of Affairs

(Title)

Statement of affairs on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, the date of the winding-up order [or the date directed by the Official Assignee].

We, \_\_\_\_\_

of \_\_\_\_\_

a director of \_\_\_\_\_

\_\_\_\_\_ Ltd. [or p.l.c.]

and \_\_\_\_\_

of \_\_\_\_\_

the secretary thereof

make oath and say that the statement made overleaf and the several lists hereunto annexed marked \_\_\_\_\_ are to the best of our knowledge and belief a

full, true and complete statement as to the affairs of the above named company, on

\_\_\_\_\_ 19\_\_\_\_, the date of the winding-up order [or the date directed by the Official Assignee] and that the said company carries on the following business:—[1]

Sworn at

\_\_\_\_\_ 19\_\_\_\_ Signature(s) \_\_\_\_\_

A Commissioner for Oaths.[2]

The person administering the oath is particularly requested, before swearing the affidavit, to ascertain that the full name, address and description of the deponent are stated, and to initial any crossings-out or other alterations in the printed form. A deficiency in the affidavit in any of the above respects will entail its refusal by the Court, and will necessitate its being re-sworn.

Note.—The several lists annexed are not exhibits to the affidavit.

Notes

[1] Set out nature of company's business.

[2] Or a solicitor, the Official Assignee or any person mentioned in Order 41 rules 12 and 13 of the Rules of the Supreme Court (Northern Ireland) 1980.

STATEMENT OF AFFAIRS AND LISTS TO BE ANNEXED TO FORM 18

STATEMENT AS TO THE AFFAIRS OF

..... LTD. [p.l.c.]

ON THE ..... 19....., THE DATE ..... OF THE WINDING-UP ORDER

DIRECTED BY THE OFFICIAL ASSIGNEE

SHOWING ASSETS AT ESTIMATED REALISABLE VALUES AND LIABILITIES EXPECTED TO RANK.

ASSETS NOT SPECIFICALLY PLEDGED (as per List "A")			Estimated Realisable Values £
Balance at Bank	...	...	...
Cash in Hand	...	...	...
Marketable Securities	...	...	...
Bills Receivable	...	...	...
Trade Debtors	...	...	...
Loans and Advances	...	...	...
Unpaid Calls	...	...	...
Stock in Trade	...	...	...
Work in Progress	...	...	...
.....	.....	.....	.....
.....	.....	.....	.....
Freehold Property	...	...	...
Leasehold Property	...	...	...
Plant and Machinery	...	...	...
Furniture, Fittings, Utensils, etc.	...	...	...
Patents, Trade Marks, etc.	...	...	...
Investments other than marketable securities	...	...	...
Other property, viz.:—	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

ASSETS SPECIFICALLY PLEDGED (as per List "B")	(a)	(b)	(c)	Surplus carried to last column
	Estimated Realisable Values	Due to Secured Creditors	Deficiency ranking as Unsecured (see next page)	
Freehold Property	£	£	£	£
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
	£	£	£	£

Estimated surplus from Assets specifically pledged ...

ESTIMATED TOTAL ASSETS AVAILABLE FOR PREFERENTIAL CREDITORS, DEBENTURE HOLDERS SECURED BY A FLOATING CHARGE, AND UNSECURED CREDITORS\* (carried forward to next page) ... £

SUMMARY OF GROSS ASSETS		(d) £
Gross realisable value of assets specifically pledged...	.....	.....
Other Assets	.....	.....
<b>GROSS ASSETS</b>	.....	£

ESTIMATED TOTAL ASSETS AVAILABLE FOR PREFERENTIAL CREDITORS, DEBENTURE HOLDERS SECURED BY A FLOATING CHARGE, AND UNSECURED CREDITORS\* (brought forward from preceding page).

£

(e)  
Gross  
Liabilities  
£

LIABILITIES  
(to be deducted from surplus or added to deficiency as the case may be)

SECURED CREDITORS (as per List "B") to extent to which claims are estimated to be covered by Assets specifically pledged (item (a) or (b) on preceding page, whichever is the less)  
[Insert "Gross Liabilities" column only.]

PREFERENTIAL CREDITORS (as per List "C") ... £

Estimated balance of assets available for Debenture Holders secured by a floating charge, and Unsecured Creditors\* ... £

DEBENTURE HOLDERS secured by a floating charge (as per List "D") ... £

Estimated SURPLUS/DEFICIENCY as regards Debenture Holders\* ... £

UNSECURED CREDITORS (as per List "E"):- £

Estimated unsecured balance of claims of Creditors partly secured on specific assets, brought from preceding page (c) ...

Trade Accounts ...

Bills Payable ...

Outstanding Expenses ...

.....

.....

Contingent Liabilities (State nature):-

.....

ESTIMATED SURPLUS/DEFICIENCY AS REGARDS CREDITORS\*

being difference between:

GROSS ASSETS brought from preceding page (d) ...

and GROSS LIABILITIES as per column (e) ...

£

ISSUED AND CALLED-UP CAPITAL

..... preference shares of ..... each

..... called-up (as per List "F") ...

..... ordinary shares of ..... each

..... called-up (as per List "G") ...

.....

.....

£

ESTIMATED SURPLUS/DEFICIENCY AS REGARDS MEMBERS\* (as per List "H")

£

\* These figures must be read subject to the following notes:

(1) (f) There is no unpaid capital liable to be called-up or

(g) The nominal amount of unpaid capital liable to be called-up is £ estimated to produce £ which is/is not charged in favour of Debenture Holders.

(2) The estimates are subject to costs of the winding up and to any surplus or deficiency on trading pending realisation of the Assets.

Strike out  
(f) or (g)

## LIST "A"—ASSETS NOT SPECIFICALLY PLEDGED

Statement of Affairs  
List "A"

*Full particulars of every description of property not specifically pledged and not included in any other list are to be set forth in this list*

Full statement and nature of property				Book value		Estimated to produce	
				£	p	£	p
State name of bankers	Balance at bank	...	...	...			
	Cash in hand	...	...	...			
	Marketable securities, viz.:—		...	...			
	Bills receivable (as per Schedule I)		...	...			
	Trade debtors (as per Schedule II)		...	...			
	Loans and advances, viz.:—		...	...			
	Unpaid calls (as per Schedule III)		...	...			
State nature	Stock in trade	...	...	...			
State nature	Work in progress	...	...	...			
	Freehold property, viz.:—		...	...			
	Leasehold property, viz.:—		...	...			
	Plant and machinery, viz.:—		...	...			
	Furniture, fittings, utensils, etc.		...	...			
	Patents, trade marks, etc., viz.:—		...	...			
	Investments other than marketable securities, viz.:—		...	...			
	Other property, viz.:—		...	...			

Signature \_\_\_\_\_

Dated \_\_\_\_\_

19 \_\_\_\_\_

Statement of Affairs  
Schedule I to List "A"

The names to be arranged in alphabetical order and numbered consecutively

No.	Name of Acceptor of Bill or Note	Address, &c.	Amount of Bill or Note		Date when due	Estimated to produce		Particulars of any property held as security for payment of Bill or Note
			£	p		£	p	

Signature \_\_\_\_\_

Dated \_\_\_\_\_

19 \_\_\_\_

SCHEDULE II—TRADE DEBTORS

Statement of Affairs

The names to be arranged in alphabetical order and numbered consecutively

Schedule II to List "A" NOTE:—If the debtor to the company is also a creditor, but for a less amount than his indebtedness, the gross amount due to the company and the amount of the contra account should be shown in the third column, and the balance only be inserted under the heading "Amount of Debt" thus:—

	£	p
Due to company	...	
Less: Contra account	...	

No such claim should be included in List "E"

No.	Name	Residence and Occupation	Amount of Debt						Folio of Ledger or other book where particulars to be found	When contracted		Estimated to produce	Particulars of any securities held for debt
			Good		Doubtful		Bad			Month	Year		
			£	p	£	p	£	p				£	

Signature \_\_\_\_\_

Dated \_\_\_\_\_

19 \_\_\_\_

**SCHEDULE III—UNPAID CALLS**

Statement of Affairs  
Schedule III to List "A"

The names to be arranged in alphabetical order and numbered consecutively

Consecutive No.	No. in share register	Name of Shareholder	Address	No. of shares held	Amount of call per share unpaid		Total amount due		Estimated to realise	
					£	p	£	p	£	p

Signature \_\_\_\_\_

Dated \_\_\_\_\_

19\_\_

**LIST "B"—ASSETS SPECIFICALLY PLEDGED AND CREDITORS FULLY OR PARTLY SECURED  
(NOT INCLUDING DEBENTURE HOLDERS SECURED BY A FLOATING CHARGE)**

Statement of Affairs  
List "B"

The names of the secured creditors are to be shown against the assets on which their claims are secured, numbered consecutively, and arranged in alphabetical order as far as possible

Particulars of assets specifically pledged	Date when security given	Estimated value of security		No.	Name of Creditor	Address and occupation	Amount of Debt		Date when contracted		Consideration	Balance of debt unsecured carried to List "E"		Estimated surplus from security	
		£	p				£	p	Month	Year		£	p	£	p

Signature \_\_\_\_\_

Dated \_\_\_\_\_

19\_\_

**LIST "C" —PREFERENTIAL CREDITORS FOR RATES, TAXES, SALARIES , WAGES AND OTHERWISE**

Statement of Affairs

List "C"

The names to be arranged in alphabetical order and numbered consecutively

No.	Name of Creditor	Address and Occupation	Nature of Claim	Period during which claim accrued due	Date when due	Amount of claim		Amount payable in full		Balance not preferential carried to List "E"	
						£	p	£	p	£	p

Signature \_\_\_\_\_

Dated

19

Statement of Affairs

List "D"

**LIST "D"—LIST OF DEBENTURE HOLDERS SECURED BY A FLOATING CHARGE**

The names to be arranged in alphabetical order and numbered consecutively

Separate Lists must be furnished of holders of each issue of Debentures, should more than one issue have been made

No.	Name of Holder	Address	Amount		Description of assets over which security extends
			£	p	

Signature \_\_\_\_\_

Dated

19

LIST "E"—UNSECURED CREDITORS

Statement of Affairs  
List "E"

The names to be arranged in alphabetical order and numbered consecutively

NOTES—1. When there is a contra account against the creditor less than his claim against the company, the amount of the creditor's claim and the amount of the contra account should be shown in the third column and the balance only be inserted under the heading "Amount of Debt" thus:—

Total amount of claim	...	£	p
Less: Contra account	...		

No such set-off should be included in Schedule I attached to List "A".

2. The particulars of any Bills of Exchange and Promissory Notes held by a creditor should be inserted immediately below the name and address of such creditor.

No.	Name	Address and occupation	Amount of Debt		Date when contracted		Consideration
			£	p	Month	Year	
	Unsecured balance of creditors partly secured — brought from List "B"						
	Balance not preferential of preferential creditors — brought from List "C"						

Signature \_\_\_\_\_

Dated

19

Statement of Affairs  
List "F"

LIST "F"—LIST OF PREFERENCE SHAREHOLDERS

The names to be arranged in alphabetical order and numbered consecutively

Consecutive No.	Register No.	Name of Shareholder	Address	Nominal amount of share	No. of shares held	Amount per share called up		Total amount called up	
						£	p	£	p

Signature \_\_\_\_\_

Dated /

19

Statement of Affairs  
List "G"

LIST "G"—LIST OF ORDINARY SHAREHOLDERS

The names to be arranged in alphabetical order and numbered consecutively

Consecutive No.	Register No.	Name of Shareholder	Address	Nominal amount of share	No. of shares held	Amount per share called up		Total amount called up	
						£	p	£	p

Signature \_\_\_\_\_

Dated

19

Statement of Affairs  
List "H"

LIST "H" — DEFICIENCY OR SURPLUS ACCOUNT

The period covered by this Account must commence on a date not less than three years before the date of the winding-up order or the date of the last audited accounts (or the date directed by the Official Assignee), or, if the company has not been incorporated for the whole of that period, the date of formation of the company, unless the Official Assignee otherwise agrees.

ITEMS CONTRIBUTING TO DEFICIENCY (OR REDUCING SURPLUS):

1. Excess (if any) of Capital and Liabilities over Assets on the..... 19..... as shown by Balance Sheet (copy annexed)
2. Net dividends and bonuses declared during the period from..... 19..... to the date of the Statement
3. Net trading losses (after charging items shown in note below) for the same period
4. Losses other than trading losses written off or for which provision has been made in the books during the same period (give particulars or annex schedule)
5. Estimated losses now written off or for which provision has been made for the purpose of preparing the Statement (give particulars or annex schedule)
6. Other items contributing to Deficiency or reducing Surplus:

ITEMS REDUCING DEFICIENCY (OR CONTRIBUTING TO SURPLUS):

7. Excess (if any) of Assets over Capital and Liabilities on the..... 19..... as shown on the Balance Sheet (copy annexed)
8. Net trading profits (after charging items shown in note below) for the period from the..... 19..... to the date of the Statement
9. Profits and income other than trading profits during the same period (give particulars or annex schedule)
10. Other items reducing Deficiency or contributing to Surplus:

DEFICIENCY/SURPLUS as shown by Statement

NOTE AS TO NET TRADING PROFITS AND LOSSES:

Particulars are to be inserted here (so far as applicable) of the items mentioned below, which are to be taken into account in arriving at the amount of net trading profits or losses shown in this Account:—

- Provisions for depreciation, renewals, or diminution in value of fixed assets
- Charges for United Kingdom income tax and other United Kingdom taxation on profits
- Interest on debentures and other fixed loans
- Payments to directors made by the company and required by law to be disclosed in the accounts
- Exceptional or non-recurring expenditure:—

Loss:—Exceptional or non-recurring receipts:—

Balance, being other trading profits or losses  
Net trading profits or losses as shown in Deficiency or Surplus Account above

Signature \_\_\_\_\_

Dated

19

	£
	£
	£

	£
	£
	£

Statement of Affairs  
List "I"

LIST "I"

In substitution for such of the lists "A" to "H" as will have to be returned blank

List	Particulars	Remarks Where no entries are made on any one or more of the Lists "A" to "H" the word "Nil" should be inserted in this column opposite the List or Lists thus left blank.
A	Assets not specifically pledged ...	
B	Assets specifically pledged and creditors fully or partly secured (not including debenture holders secured by a floating charge) ...	
C	Preferential creditors for Rates, Taxes, Salaries, Wages and otherwise ...	
D	Debenture holders secured by floating charge ...	
E	Unsecured creditors ...	
F	Preference shareholders ...	
G	Ordinary shareholders ...	
H	Deficiency or Surplus Account ...	

Signature \_\_\_\_\_

Dated

19

**Report of Result of Meeting of Creditors or Contributories***(Title)*

I, A. B., the Official Assignee [*or as the case may be*] chairman of a meeting of the creditors [*or contributories*] of the above-named company, summoned by advertisement in the \_\_\_\_\_ newspaper of \_\_\_\_\_ 19\_\_\_\_, and in the Belfast Gazette of \_\_\_\_\_ 19\_\_\_\_, and by notice dated \_\_\_\_\_ 19\_\_\_\_, and held on \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_, do hereby report to the Court the result of such meeting as follows:—

The said meeting was attended, either personally or by proxy, by creditors whose proofs of debt against the said company were admitted for voting purposes, amounting in the whole to the value of £ \_\_\_\_\_ [*or by contributories, holding in the whole \_\_\_\_\_ shares in the said company, and entitled respectively by the regulations of the company to \_\_\_\_\_ votes*].

The question submitted to the said meeting was, whether the creditors [*or contributories*] of the said company wished that an application should be made to the Court for appointing (1) a liquidator in the place of the Official Assignee and (2) a committee of inspection [*or other the proposal submitted to the meeting*].

The said meeting was unanimously of the opinion that the said proposal should [*or should not*] be adopted; [*or the result of the voting upon such question was as follows:*] [<sup>1</sup>]

Dated

19

*(Signed)* H.T.

Chairman

## Note

[<sup>1</sup>] Here set out the total number and value of the creditors or the total number and voting power of the contributories voting for and against each resolution.

**Advertisement of Appointment of Liquidator***(Heading as Form No. 6)*

By order of the High Court of Justice in Northern Ireland, dated \_\_\_\_\_ 19\_\_\_\_, Mr. \_\_\_\_\_ of \_\_\_\_\_ has been appointed liquidator of the above-named company (registered office at \_\_\_\_\_) with [*or without*] a committee of inspection.

Dated

19

**Certificate that Liquidator or Special Manager has given Security**

(Title)

This is to certify that A.B., of \_\_\_\_\_, who was on \_\_\_\_\_ 19\_\_\_\_, appointed liquidator [or special manager] of the above-named company, has duly given security to the satisfaction of the Department of Economic Development.

Dated \_\_\_\_\_ 19\_\_\_\_

By the Department of Economic Development

(Signed) J.S.

**Notice to Attend Public Examination**

(Title)

Whereas by an order of this Court, made on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, it was ordered that you the under-mentioned \_\_\_\_\_ should attend before the Court on a day and at a place to be named for the purpose, and to be publicly examined as to the promotion or formation of the company, and as to the conduct of the business of the company, and as to your conduct and dealings as [']

And whereas \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_ am/pm, before the Judge/Master (Bankruptcy) sitting at the Royal Courts of Justice, Chichester Street, Belfast, has been appointed as the time and place for holding the said examination.

Notice is hereby given that you are required to attend at the said time and place, and at any adjournments of the examination which may be ordered, and to bring with you and produce all books, papers and writings and other documents in your custody or power in any way relating to the above-named company.

And take notice that if you fail, without reasonable excuse, to attend at such time and place, and at the adjournments of the said public examination which may be ordered, you will be liable to be committed to prison without further notice.

Dated \_\_\_\_\_ 19\_\_\_\_

To

Official Assignee.

Note

['] Insert director or officer [or as the case may be].

**Advertisement of Notice of Public Examination***(Heading as Form No. 6)*

By Order of the High Court of Justice in Northern Ireland dated  
19 , day 19 , at the Royal Courts of Justice,  
Chichester Street, Belfast, has been appointed for the public examination of

Official Assignee.

**Warrant against Person who Fails to Attend Public Examination***(Title)*

To X. Y. and to the Chief Constable of the Royal Ulster Constabulary and to the Governor of Her Majesty's Prison at

WHEREAS by order of the Court dated 19 ,  
[ ] was ordered to attend before the Court on a  
day and at a place to be named for the purpose of being publicly examined.

AND WHEREAS by evidence taken upon oath, it hath been made to appear to the satisfaction of the Court that 19 , at am/pm  
before sitting at the Royal Courts of  
Justice, Chichester Street, Belfast, was appointed as the time and place for holding the said examination, and that notice of the said order and of the said time and place so appointed was duly served upon the said [ ]

[AND WHEREAS the said [ ] did without good cause fail to attend on  
19 , for the purpose of being examined, according to the  
requirements of the said order of this Court made on 19 ,  
directing him so to attend.]

[Or, and that the said [ ] has absconded [or, and that there is  
reason to believe that the said [ ] is about to abscond] with a view to  
avoiding examination under the Companies Acts (Northern Ireland) 1960 to 1982.]

THESE ARE THEREFORE to require you the said to  
take the said [ ] and to deliver him to the Governor of  
the above-named prison, and you the said Governor to receive the said  
[ ] and him safely to keep in the said prison until such time as this  
Court may order.

Dated

19

Note

[ ] Name of person required to attend.

**Notes of Public Examination where a Shorthand Writer is Appointed**

(Title)

Public examination of [1]

Before \_\_\_\_\_ at the Court \_\_\_\_\_ 19 \_\_\_\_\_

The above-named \_\_\_\_\_, being sworn and examined at the time and place above-mentioned, upon the several questions following being put and propounded to him, gave the several answers thereto respectively following each question, that is to say:—[2]

These are the notes of the public examination referred to in the memorandum of public examination of \_\_\_\_\_, taken before me \_\_\_\_\_ 19 \_\_\_\_\_

(Signed)

Notes

[1] Mr. \_\_\_\_\_, an officer [or as the case may be] of the above-named company.

[2] Here set out the questions and the answers made thereto.

**Notes of Public Examination where a Shorthand Writer is not Appointed**

(Title)

Public examination of [1]

Before \_\_\_\_\_ at the Court \_\_\_\_\_ 19 \_\_\_\_\_

The above-named \_\_\_\_\_, being sworn and examined at the time and place above-mentioned, upon his oath saith as follows:—[2]

These are the notes of the public examination referred to in the memorandum of public examination of \_\_\_\_\_, taken before me \_\_\_\_\_ 19 \_\_\_\_\_

(Signed)

Notes

[1] Mr. \_\_\_\_\_, an officer [or as the case may be] of the above-named company.

[2] Here set out the questions and the answers made thereto.

**Application for Appointment of Shorthand Writer to Take Down Notes of Public Examination and Order Thereon**

*(Title)*

I, \_\_\_\_\_, of \_\_\_\_\_, do hereby, pursuant to rule 54 of the Companies (Winding-up) Rules (Northern Ireland) 1984, apply to the Court for an order for the appointment of \_\_\_\_\_ of \_\_\_\_\_, to take down in shorthand the notes of examination, of \_\_\_\_\_ at their public examination, the costs of taking such notes, and of making a transcript thereof, to be paid in accordance with rule 54.

Dated \_\_\_\_\_ 19 \_\_\_\_\_

*(Signed)*

Before

Upon the application of \_\_\_\_\_ of \_\_\_\_\_

the Court hereby appoints \_\_\_\_\_ of \_\_\_\_\_ to take down in shorthand the notes of examination of the persons mentioned in the above application at their public examination, or at any adjournment thereof, pursuant to rule 54 of the Companies (Winding-up) Rules (Northern Ireland) 1984, the costs of taking such notes, and of making a transcript thereof, to be paid in accordance with rule 54.

Dated \_\_\_\_\_ 19 \_\_\_\_\_

**Declaration by Shorthand Writer**

*(Title)*

Before

I, \_\_\_\_\_, of \_\_\_\_\_, the shorthand writer appointed by this Court to take down the examination of \_\_\_\_\_, do solemnly and sincerely declare that I will truly and faithfully take down the questions and answers put to and given by the said \_\_\_\_\_ in this matter, and will deliver true and faithful transcripts thereof as the Court may direct.

Dated \_\_\_\_\_ 19 \_\_\_\_\_

[Declared before me at the time and place above mentioned.]

**Report to the Court where Person Examined Refuses to Answer to Satisfaction of Master (Bankruptcy)**

(Title)

At the [public] examination of [ ] held before me on 19 , the following question was allowed by me to be put to the said (hereinafter called "the Witness").

Q. [ ]

The Witness refused to answer the said question.

[or] The Witness answered the said question as follows:—

A. [ ]

I thereupon named day 19 at as the time and place for such [refusal to] answer to be reported to the Hon. Mr. Justice

Dated 19

Notes

[ ] eg, A.B., a person ordered to attend for examination.

[ ] Here state question.

[ ] Here insert answer (if any).

**Summons under Section 241 of the Companies Act (Northern Ireland) 1960**

(Title)

To of

You are hereby required personally to be and appear before the Court, at the Royal Courts of Justice, Chichester Street, Belfast, on day 19 , at am/pm to be examined in the above matter, and then and there to have and produce [ ]

If you fail to do so, having no lawful impediment to be then made known to the Court, and allowed by it, the Court may by warrant cause you to be apprehended and brought before the Court for examination.

Given under the seal of the Court, this day of 19

(Seal)

Note

[ ] State any particular documents required, e.g. "all ledgers and books of account, invoices, statements of account, letters, books, papers, and documents of every kind, in any manner relating to your dealings and transactions with the above-named company or touching a debt alleged to be due by you to the above-named company amounting to the sum of £ ."

**Disclaimer of Lease or Fee Farm Grant**

*(Title)*

Pursuant to an order of the Court dated 19  
 I, \_\_\_\_\_, the liquidator of the above-named company, hereby disclaim  
 all interest in the lease dated 19 \_\_\_\_\_, whereby the premises [']  
 were demised to \_\_\_\_\_ at a rent of  
 £ \_\_\_\_\_ per annum for a term of \_\_\_\_\_ [or in the fee farm grant  
 dated 19 \_\_\_\_\_, whereby the premises [']  
 were granted to \_\_\_\_\_ in fee farm at a  
 rent of £ \_\_\_\_\_ per annum.]

Notice of this disclaimer has been given to

Dated \_\_\_\_\_ 19 \_\_\_\_\_

*(Signed)*  
Liquidator

**Note**

['] Short description of the property disclaimed.

**Notice of Disclaimer of Lease or Fee Farm Grant**

*(Title)*

Take notice that, pursuant to an order of the Court, dated 19 \_\_\_\_\_,  
 I, \_\_\_\_\_, the liquidator of the above-named company,  
 by writing under my hand bearing date \_\_\_\_\_ 19 \_\_\_\_\_, disclaimed  
 all interest in the lease dated \_\_\_\_\_, whereby  
 the premises ['] \_\_\_\_\_ were demised to  
 \_\_\_\_\_ at a rent of £ \_\_\_\_\_ per annum for a term of  
 \_\_\_\_\_ [or in the fee farm grant dated \_\_\_\_\_ 19 \_\_\_\_\_, whereby the  
 premises ['] \_\_\_\_\_ were granted to  
 \_\_\_\_\_ in fee farm at a rent of £ \_\_\_\_\_ per annum].

The above-mentioned disclaimer has been filed at the Bankruptcy and Companies Office at Royal Courts of Justice, Chichester Street, Belfast.

Dated \_\_\_\_\_ 19 \_\_\_\_\_

*(Signed)*  
Liquidator

To

*(Address)*

**Note**

['] Insert description of the property disclaimed.

**Notice by Liquidator Requiring Payment of Money or Delivery of Books, etc., to Liquidator**

(Title)

Take notice that I, the undersigned [1] have been appointed liquidator of the above-named company, and that you, the undermentioned [2], are required within \_\_\_\_\_ days after service hereof, to pay to me [or deliver, convey, surrender, or transfer to or into my hands] \_\_\_\_\_ as liquidator of the said company at my office, situated at [3] \_\_\_\_\_, the sum of £ \_\_\_\_\_ being the amount of debt appearing to be due from you on your account with the said company [or any money, property, books or papers], [or specifically describe the property] now being in your hands, and to which the said company is entitled [or otherwise as the case may be].

Dated \_\_\_\_\_ 19 \_\_\_\_\_

(Signed)

Liquidator

To \_\_\_\_\_

(Address)

Notes

[1] Name of liquidator.

[2] Name of person to whom notice is addressed.

[3] Address of liquidator's office.

**Provisional List of Contributories to be Made Out by Liquidator**

*(Title)*

The following is a list of members of the company liable to be placed on the list of contributories of the said company, made out by me from the books and papers of the said company, together with their respective addresses and the number of shares [or extent of interest] to be attributed to each and the amount called up and the amount paid up in respect of such shares [or interest] so far as I have been able to make out or ascertain the same.

In the first part of the list, the persons who are contributories in their own right are distinguished.

In the second part of the said list, the persons who are contributories as being representatives of or being liable for the debts of others, are distinguished.

**FIRST PART — CONTRIBUTORIES IN THEIR OWN RIGHT**

1. Serial no.	2. Name and description	3. Address	4. Number of shares [or extent of interest]	5. Amount called up at date of commence- ment of winding up	6. Amount paid up at date of commence- ment of winding up

**SECOND PART — CONTRIBUTORIES AS BEING REPRESENTATIVES OF, OR LIABLE FOR THE DEBTS OF OTHERS**

1. Serial no.	2. Name and description	3. Address	4. In what character included	5. Number of shares [or extent of interest]	6. Amount called up at date of commence- ment of winding up	7. Amount paid up at date of commence- ment of winding up

Dated

19

*(Signed)*

Liquidator.

**Notice to Contributories of Appointment to Settle List of Contributories**

(Title)

Take notice that I, \_\_\_\_\_, the liquidator of the above-named company, have appointed \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_ am/pm, at the Royal Courts of Justice, Chichester Street, Belfast, to settle the list of the contributories of the above-named company, made out by me, pursuant to the Companies Acts (Northern Ireland) 1960 to 1982, and the rules thereunder, and that you are included in such list. The character and the number of shares [or extent of interest] in and for which you are included and the amount called up and the amount paid up in respect of such shares [or interest] is stated below; if no sufficient cause is shown by you to the contrary at the time and place aforesaid, the list will be settled, including you therein.

Dated \_\_\_\_\_ 19\_\_\_\_

To Mr. A.B. [or to Mr. C.D., his solicitor]

Liquidator

1.  Serial no.	2.  Name and description	3.  Address	4.  In what character included	5.  Number of shares [or extent of interest]	6.  Amount called up at date of commencement of winding up	7.  Amount paid up at date of commencement of winding up

Note—Contributories are under no obligation to attend the appointment referred to in the above notice if they are satisfied that the particulars contained in the notice are correct.

A shareholder's name cannot be omitted from the list of contributories on account of his inability to pay calls; this question will be dealt with when application is made for payment of the calls.

A change of address may be notified by giving notice by post BEFORE the date fixed for the appointment.

**Affidavit of Postage of Notices of Appointment to Settle List of Contributories**

(Title)

I, \_\_\_\_\_, a [1] \_\_\_\_\_, make oath and say as follows:—

1. That I did on \_\_\_\_\_ 19\_\_\_\_, send to each contributory mentioned in the list of contributories made out by the [Official Assignee and] liquidator on \_\_\_\_\_ 19\_\_\_\_, and now on the file of proceedings of the above-named company, at the address appearing in such list, a notice of the time and place of the appointment to settle the list of contributories in the form hereunto annexed marked "A", except that in the tabular form at the foot of such copies respectively I inserted the number, name, address, description, in what character included, [2] \_\_\_\_\_, the amount called up, and the amount paid up, in respect of the shares [or interest] of the person on whom such copy of the said notice was served.

2. That I sent the said notices by putting the same prepaid into the post office at \_\_\_\_\_ before the hour of \_\_\_\_\_ am/pm on the said day.

Sworn, etc.

Notes

[1] State the description of the deponent.

[2] "Number of shares" or "extent of interest".

In the matter of

Ltd. [or p.l.c.]

The FIRST SCHEDULE above referred to

FIRST PART.—CONTRIBUTORIES IN THEIR OWN RIGHT

1.  Serial no. in list	2.  Name and description	3.  Address	4.  Number of shares [or extent of interest]	5.  Date when included in the list	6.  Amount called up at date of commencement of winding up	7.  Amount paid up at date of commencement of winding up

In the matter of

Ltd. [or p.l.c.]

**SECOND PART—CONTRIBUTORIES AS BEING REPRESENTATIVES OF, OR  
LIABLE FOR THE DEBTS OF OTHERS**

1.  Serial no. in list	2.  Name and description	3.  Address	4.  In what charac- ter included	5.  Number of shares [or extent of interest]	6.  Date when included in the list	7.  Amount called up at date of commen- cement of winding up	8.  Amount paid up at date of commen- cement of winding up

In the matter of

Ltd. [or p.l.c.]

**The SECOND SCHEDULE above referred to**

1.  Serial no. in list	2.  Name and description	3.  Address	4.  In what character proposed to be included	5.  Number of shares [or extent of interest]	6.  Date when excluded from the list

**Certificate of Liquidator of Final Settlement  
of the List of Contributories**

(Title)

Pursuant to the Companies Acts (Northern Ireland) 1960 to 1982, and to the rules made thereunder, I, the undersigned, being the liquidator of the above-named company, hereby certify that the result of the settlement of the list of contributories of the above-named company, so far as the said list has been settled, up to the date of this certificate, is as follows:—

1. The several persons whose names are set forth in the second column of the First Schedule hereto have been included in the said list of contributories as contributories of the said company in respect of the ['] set opposite the names of such contributories respectively in the said schedule.

I have, in the first part of the said schedule, distinguished such of the said persons included in the said list as are contributories in their own right.

I have, in the second part of the said schedule, distinguished such of the said several persons included in the said list as are contributories as being representatives of or being liable for the debts of others.

2. The several persons, whose names are set forth in the second column of the Second Schedule hereto, were included in the provisional list of contributories, and have been excluded from the said list of contributories.

3. I have, in the fifth column of the first part of the First Schedule and in the sixth column of the second part of the First Schedule and in the same column of the Second Schedule, set forth opposite the name of each of the several persons respectively the date when such person was included in or excluded from the said list of contributories.

4. I have, in the sixth and seventh columns of the first part of the First Schedule hereto and in the seventh and eighth columns of the second part of the said Schedule, set forth opposite the names of each of the said persons respectively the amount called up at the date of the commencement of the winding up and the amount paid up at such date in respect of their shares [*or interest*].

5. Before settling the said list, I was satisfied by the affidavit of

, clerk to  
, duly filed with

the proceedings herein, that notice was duly sent by post to each of the persons mentioned in the said list, informing him that he was included in such list in the character and for the ['] stated therein, and of the amount called up and the amount paid up in respect of such shares [*or interest*] and of the day appointed for finally settling the said list.

Dated

19

Note

['] “Number of shares” *or* “extent of interest”.

**Notice to Contributory of Final Settlement of List of Contributories and that his Name is Included**

(Title)

Take notice that I, \_\_\_\_\_, the liquidator of the above-named company, have, by certificate dated \_\_\_\_\_ 19\_\_\_\_, under my hand, finally settled the list of contributories of the said company and that you are included in such list. The character and the number of shares [or extent of interest] in and for which you are included and the amount called up and the amount paid up in respect of such shares [or interest] is stated below.

Any application by you to vary the said list of contributories, or that your name may be excluded therefrom, must be made by you to the Court within 21 days from the service on you of this notice, or the same will not be entertained.

The said list may be inspected by you at the chambers of the Master (Bankruptcy) at the Royal Courts of Justice, Chichester Street, Belfast on any working day between the hours of \_\_\_\_\_ and \_\_\_\_\_

Dated \_\_\_\_\_ 19\_\_\_\_

Liquidator

To  
[or To his solicitor]

1.  Serial no.	2.  Name and description	3.  Address	4.  In what character included	5.  Number of shares [or extent of interest]	6.  Amount called up at date of commencement of winding up	7.  Amount paid up at date of commencement of winding up

**Affidavit of Service of Notice to Contributory**

(Title)

I, \_\_\_\_\_ of \_\_\_\_\_  
 [\_\_\_\_\_] make oath and say as follows:—

1. I did on \_\_\_\_\_ 19\_\_\_\_, in the manner hereinafter mentioned, serve a true copy of the notice now produced and shown to me and marked "A", upon each of the respective persons whose names, descriptions and addresses appear in the second and third columns of the first schedule to the list of contributories of the said company made out by the [Official Assignee and] liquidator of the company on \_\_\_\_\_ 19\_\_\_\_, and now on the file of proceedings of the said company. In the tabular form at the foot of such copies respectively I inserted the number on list, name, description, address, in which character included, and [?] \_\_\_\_\_ and the amount called up and the amount paid up in respect of the shares [or interest] of the person on whom such copy of the said notice was served, in the same words and figures as the same particulars are set forth in the said schedule.

2. I served the said respective copies of the said notice, by putting them, duly addressed to such persons respectively, according to their respective names and addresses appearing in the said schedule, prepaid in the post office at \_\_\_\_\_ before \_\_\_\_\_ am/pm of the said 19\_\_\_\_.

Sworn, etc.

## Notes

[?] State full description of the deponent.

[?] "Number of shares" or "extent of interest".

**Order on Application to Vary List of Contributories**

(Title)

UPON THE APPLICATION of W.N., by summons dated \_\_\_\_\_ 19\_\_\_\_, for an order that the list of contributories of the company and the liquidator's certificate finally settling the same be varied by excluding the name of the applicant therefrom [or as the case may be], and upon hearing, etc., and upon reading, etc.

IT IS ORDERED that the list of contributories of the company and the liquidator's certificate finally settling the same be varied by excluding the name of the said W.N. from the said list of contributories or by including the name of the said W.N. as a contributory in the said list for \_\_\_\_\_ shares [or as the case may be] [or the Court does not think fit to make any order on the said application, except that the said W.N. do pay to the liquidator of the said company, his costs of this application, such costs to be taxed].

**Supplemental List of Contributories**

*(Title)*

1. The following is a list of persons who, since making out the list of contributories herein, dated 19 I have ascertained are, or have been, holders of shares in [*or* members of] the above-named company, and to the best of my judgment are contributories of the said company.

2. The said supplemental list contains the names of such persons together with their respective addresses and the number of shares [*or* extent of interest] and the amount called up at the commencement of the winding up and the amount paid up at such date in respect of the shares [*or* interest] to be attributed to each.

3. In the first part of the said list such of the said persons as are contributories in their own right are distinguished.

4. In the second part of the said list such of the said persons as are contributories as being representatives of, or being liable for the debts of others, are distinguished.

*[The supplemental list is to be made out in the same form as the original list.]*

**Notice to Each Member of Committee of Inspection of Meeting for  
Sanction to Proposed Call**

(Title)

Take notice that a meeting of the committee of inspection of the above company will be held at \_\_\_\_\_ on the [ ] 19 \_\_\_\_\_, at \_\_\_\_\_ am/pm, for the purpose of considering and obtaining the sanction of the committee to a call of £ \_\_\_\_\_ per share proposed to be made by the liquidator on the contributories.

Annexed hereto is a statement showing the necessity for the proposed call and the amount required.

Dated \_\_\_\_\_ 19 \_\_\_\_\_

Liquidator

STATEMENT

1. The amount due in respect of proofs admitted against the company, and the estimated amount of the costs, charges and expenses of the winding up, form in the aggregate the sum of £ \_\_\_\_\_ or thereabouts.

2. The assets of the company are estimated to realise the sum of £ \_\_\_\_\_. There are no other assets, except the amounts due from certain of the contributories to the company, and in my opinion it will not be possible to realise in respect of the said amounts more than £ \_\_\_\_\_.

3. The list of contributories has been duly settled, and \_\_\_\_\_ persons have been settled on the list in respect of the total number of shares.

4. For the purpose of satisfying the several debts and liabilities of the company, and of paying the costs, charges and expenses of the winding up, I estimate that a sum of £ \_\_\_\_\_ will be required in addition to the amount of the company's assets herein-before mentioned.

5. In order to provide the said sum of £ \_\_\_\_\_ it is necessary to make a call on the contributories, and having regard to the probability that some of them will partly or wholly fail to pay the amount of the call, I estimate that for the purpose of realising the amount required it is necessary that a call of £ \_\_\_\_\_ per share should be made.

[Annex tabular statement showing amounts of debts, costs, etc., and of assets.]

Note

[ ] To be a date not less than 7 days from the date when the notice will in course of post reach the person to whom it is addressed.

**Advertisement of Meeting of Committee of Inspection to Sanction  
Proposed Call**

*(Title)*

Notice is hereby given that the undersigned liquidator of the above-named company proposes that a call should be made on all the contributories of the said company, or, as the case may be, of £            per share, and that he has summoned a meeting of the committee of inspection of the company, to be held at            on            19            , at            am/pm, to obtain their sanction to the proposed call.

Each contributory may attend the meeting and be heard or make any communication in writing to the liquidator or the members of the committee of inspection with reference to the intended call.

A statement showing the necessity of the proposed call and the purpose for which it is intended may be obtained on application to the liquidator at his office at [']

Dated

19

Liquidator

Note

['] Insert address.

No. 44

Rules 70 and 73

**Resolution of Committee of Inspection Sanctioning Call**

*(Title)*

Resolved, that a call of £            per share be made by the liquidator on all the contributories of the company [*or as the case may be*].

*(Signed)*

Members of the committee of inspection

Dated

19

**Summons for Leave to Make a Call***(Title)*

Let the several persons whose names and addresses are set forth in the second column of the schedule hereto, being contributories of the above-named company, as shown in the third column of the said schedule, attend at the Royal Courts of Justice, Chichester Street, Belfast on \_\_\_\_\_ day \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_ am/pm, on the hearing of an application on the part of the [Official Assignee and] liquidator of the company for an order that he may be at liberty to make a call to the amount of \_\_\_\_\_ per share on all the contributories [*or as the case may be*] of the said company.

Dated

19

This summons was taken out by \_\_\_\_\_ of \_\_\_\_\_, solicitors for the [Official Assignee and] liquidator.

To

NOTE—If you do not attend either in person or by your solicitor at the time and place above-mentioned, such order will be made and proceedings taken as the Court may think just and expedient.

**SCHEDULE**

Number on list	Name and address	In what character included

**Affidavit of Liquidator in Support of Proposal for Call***(Title)*

I, \_\_\_\_\_, of \_\_\_\_\_, the liquidator of the above-named company, make oath and say as follows:—

1. I have in the schedule now produced and shown to me, and marked with the letter "A", set forth a statement showing the amount due in respect of the debts proved and admitted against the said company, and the estimated amount of the costs, charges and expenses of and incidental to the winding up of the affairs thereof, which several amounts form in the aggregate the sum of £ \_\_\_\_\_ or thereabouts.

2. I have also in the said schedule set forth a statement of the assets in hand belonging to the said company, amounting to the sum of £ \_\_\_\_\_ and no more. There are no other assets belonging to the said company, except the amounts due from certain of the contributories of the said company and, to the best of my information and belief, it will be impossible to realise in respect of the said amounts more than the sum of £ \_\_\_\_\_ or thereabouts.

3. \_\_\_\_\_ persons have been settled by me on the list of contributories of the said company in respect of the total number of \_\_\_\_\_ shares.

4. For the purpose of satisfying the several debts and liabilities of the said company and of paying the costs, charges and expenses of and incidental to the winding up the affairs thereof, I believe the sum of £ \_\_\_\_\_ will be required in addition to the amount of the assets of the said company mentioned in the said schedule A, and the said sum of £ \_\_\_\_\_

5. In order to provide the sum of £ \_\_\_\_\_, it is necessary to make a call upon the several persons who have been settled on the list of contributories as before mentioned, and, having regard to the probability that some of such contributories will partly or wholly fail to pay the amount of such call, I believe that, for the purpose of realising the amount required as before mentioned, it is necessary that a call of \_\_\_\_\_ per share should be made.

Sworn, etc.

**Advertisement of Application for Leave to Make a Call***(Heading as Form No. 6)*

Notice is hereby given that the Court has appointed \_\_\_\_\_ 19 \_\_\_\_\_, at \_\_\_\_\_ am/pm at Royal Courts of Justice, Chichester Street, Belfast, to hear an application for leave to make a call on all the contributories of the said company [*or as the case may be*] and that the liquidator of the said company proposes that such call shall be for £ \_\_\_\_\_ per share. All persons interested are entitled to attend at such day, hour and place, to offer objections to such call.

Dated \_\_\_\_\_

19 \_\_\_\_\_

Liquidator

**Document Making a Call***(Title)*

I, \_\_\_\_\_, the [Official Assignee and] liquidator of the above-named company, in pursuance of [1] \_\_\_\_\_ made [or passed] on \_\_\_\_\_ 19 \_\_\_\_\_, hereby make a call of \_\_\_\_\_ per share on all the contributories of the company, which sum is to be paid at my office [2] \_\_\_\_\_ on or before \_\_\_\_\_ 19 \_\_\_\_\_

Dated

19

[Official Assignee and] Liquidator

## Notes

[1] An order of Court, or resolution of the committee of inspection.

[2] Insert address.

**Notice of Call Sanctioned by Committee of Inspection to be Sent to Contributory***(Title)*

Take notice that the committee of inspection in the winding up of this company has sanctioned a call of \_\_\_\_\_ per share on all the contributories of the company.

The amount due from you in respect of the call is the sum of £ \_\_\_\_\_ . This sum should be paid by you direct to me at my office [1] \_\_\_\_\_ on or before \_\_\_\_\_ 19 \_\_\_\_\_

Dated

19

To

Liquidator

NOTE—If you do not pay the sum due from you by the date mentioned, interest will be claimed on such sum at the rate payable from time to time on judgment debts from the said date until payment.

## Note

[1] State address.

**Notice to be served with the Order Sanctioning a Call**

(Title)

The amount due from you, A.B., in respect of the call made pursuant to leave given by the above [or within] order is the sum of £ , which sum is to be paid by you to me as the liquidator of the said company at my office [']

In default of payment, interest at the rate payable from time to time on judgment debts will be charged upon the amount unpaid from until payment. 19

Dated

19

To

Liquidator

Note

['] State address.

**Affidavit in Support of Application for Order for Payment of Call**

(Title)

I, \_\_\_\_\_, of \_\_\_\_\_, the liquidator of the above-named company, make oath and say as follows:—

1. The contributories of the said company, whose names are set forth in the schedule hereto annexed, marked "A", have not paid or caused to be paid the sums set opposite their respective names in the said schedule which sums are the amounts now due from them respectively under the call of \_\_\_\_\_ per share, duly made under the Companies Acts (Northern Ireland) 1960 to 1982, dated \_\_\_\_\_ 19 \_\_\_\_\_.

2. The respective amounts or sums set opposite the names of such contributories respectively in such schedule are the true amounts due and owing by such contributories respectively in respect of the said call.

A

## THE SCHEDULE ABOVE REFERRED TO

No. on list	Name and description	Address	In what character included	Amount due	
				£	p

Sworn, etc.

NOTE—In addition to the above affidavit, an affidavit of the service of the application of the call will be required in cases in which the committee of inspection or the Court has authorised a call to be made.

**Affidavit of Service of Order for Payment of Call**

(Title)

I, ['] , of , make oath  
and say as follows:—

1. I did on 19 , personally serve G.F.,  
of , with an order made in this matter by this  
Court, dated 19 , whereby it was ordered [*set out the  
order*] by delivering to and leaving with the said G.F., at  
a true copy of the said order, and at the same time producing and showing unto him,  
the said G.F., the said original order.

2. There was indorsed on the said copy when so served the following words, that is  
to say, "If you, the undermentioned G.F., neglect to obey this order by the time  
mentioned therein, you will be liable to process of enforcement for the purpose of  
compelling you to obey the same."

Sworn, etc.

Note

['] Fill in full name, address and occupation of deponent.

**Affidavit of Proof of Debt (General Form)**

(Title)

STUDY NOTES  
BELOW BEFORE  
COMPLETING  
THIS FORM

I [1] / \_\_\_\_\_, of \_\_\_\_\_,  
make oath and say as follows:

[1. I am duly authorised by the under-mentioned creditor to make this affidavit, and it is within my own knowledge that the debt hereinafter mentioned was incurred, and for the consideration stated, and that such debt, to the best of my knowledge and belief, still remains unpaid and unsatisfied.] [2]

SEE NOTE [3]  
BELOW

2. The above-named company was, at the date of the [3] order for winding up the same, viz. [4] 19\_\_\_\_, and still is justly and truly indebted to [5] \_\_\_\_\_ in the sum of £ \_\_\_\_\_, for [6] \_\_\_\_\_ as shown by the particulars of account endorsed hereon [or account hereto annexed, or account furnished to the company on \_\_\_\_\_ 19\_\_\_\_, a copy of which will be forwarded to the Official Assignee or liquidator if required].

SEE NOTES [7]  
AND [8] BELOW  
RE  
ANY SECURITY  
HELD

3. No manner of satisfaction or security whatsoever for the said sum or any part thereof had to my knowledge or belief been had or received, save and except the following—[7]

Date	Particulars of security	(Where security is on company's property) Value or net amount realised

4. No bills or other negotiable securities for the said sum or any part thereof are held save and except the following [8]

Date	Drawer	Acceptor	Amount	Due date

[9] [5. The facts herein stated are within my own knowledge as [10] \_\_\_\_\_ ]

(Deponent's signature)

Sworn, etc. [11]

FOR USE OF CHAIRMAN OF MEETING, OFFICIAL ASSIGNEE OR LIQUIDATOR ONLY

Admitted to vote for \_\_\_\_\_

Admitted to rank for dividend for £ \_\_\_\_\_  
Admitted to rank for preferential payment for £ \_\_\_\_\_

19 .

19 .

Particulars of account referred to above  
(Credit should be given for contra accounts)

Date debt due	Nature of debt	Amount £	Remarks The vouchers (if any) by which the account can be substantiated should be set out here

Deponent's signature \_\_\_\_\_

[Note: Deponent must also sign at foot of Affidavit above.]

Notes

- [1] Insert full name, address and description of deponent.
- [2] Where proof is made by the creditor personally, delete this paragraph.
- [3] Where before the presentation of the petition for the winding up of a company by the Court, a resolution has been passed by the company for voluntary winding up, the date of the commencement of the winding up must be substituted for the date of the winding up order (see section 217 of the Companies Act (Northern Ireland) 1960). Where this form is used in a voluntary winding up, the date of the winding-up resolution must be substituted for the date of the winding-up order.
- [4] Insert date of winding-up order [*or* resolution —see note [3].
- [5] Insert “me” if proof made by creditor in person, otherwise insert the full name and address of the creditor.
- [6] State the nature of the debt, eg “goods sold and delivered”, or as the case may be.
- [7] Here state the particulars of all securities held, including date security granted and where the securities are on the property of the company, assess the value of the same or, where it has been realised, state the net amount realised.
- [8] If any bills or other negotiable securities are held, specify these here or on a separate sheet. Bills or other negotiable securities must be produced before the proof can be admitted.
- [9] This paragraph may be struck out where the affidavit is made by the creditor personally.
- [10] State position with or relationship to creditor giving deponent personal knowledge of facts deposed to.
- [11] An affidavit may be sworn before a commissioner for oaths, a solicitor, the Official Assignee, or in a winding up by the Court, the liquidator and any person mentioned in Order 41, rules 12 and 13 of the Rules of the Supreme Court (Northern Ireland) 1980.

**Proof of Debt (Unsworn) General Form**

(Title)

SEE NOTES  
BELOW  
BEFORE  
COMPLETING  
THIS  
FORM

Date of Winding-up Order [1]

19 .

Name of creditor	
Address of creditor	
Total amount of claim as at date mentioned above	£
Particulars of how debt(s) arose and date(s) incurred (use space overleaf if necessary).	
Particulars of any security held	No security held [except the securities described in the particulars shown overleaf (or attached) [2]]
(Where security is on company's property) Value of security or net amount realised	£

SEE NOTE [3]  
BELOW RE ANY  
SECURITY HELD

Please attach any documentary evidence of claim or refer to particulars previously furnished to company, with date(s)

N.B. Bills or other negotiable securities must be produced before the proof can be admitted.

Signature of creditor [or person authorised to sign on his/its behalf and having personal knowledge of above particulars]

SEE NOTE [3]  
BELOW

[Name of person authorised to sign, in block letters [3]]

Position with or relationship to creditor giving person authorised personal knowledge of above particulars [3] .....

**FOR USE OF CHAIRMAN OF MEETING, OFFICIAL ASSIGNEE OR LIQUIDATOR ONLY**

Admitted to vote for

Admitted to rank for dividend for £

£

Admitted to rank for preferential payment for £

## Notes

[1] Where before the presentation of the petition for the winding up of a company by the Court, a resolution has been passed by the company for voluntary winding up, the date of the commencement of the winding up must be substituted for the date of the winding-up order (see section 217 of the Companies Act (Northern Ireland) 1960). Where this form is used in a voluntary winding up, the date of the winding-up resolution must be substituted for the date of the winding-up order.

[2] If security held, attach brief particulars, including date security granted. Where a security is on the property of the company and the creditor does not wish to surrender the security, the value at which the creditor assesses such security or, where it has been realised, the net amount realised must be stated in the space below. If any bills or other negotiable securities are held specify them, on a separate sheet if necessary, giving date, drawer, acceptor, amount and due date.

[3] Particulars within square brackets apply only where the claim is made by a person authorised by the creditor. A creditor making the claim himself is only required to sign his name.

**Proof of Debt for Wages or Salary**

(Title)

I [1] \_\_\_\_\_, of \_\_\_\_\_,  
[2] \_\_\_\_\_,  
make oath and say:

That the above-named company was on the \_\_\_\_\_ 19\_\_\_\_, and still is justly and truly indebted to the several persons whose names, addresses and descriptions appear in the schedule endorsed hereon in the sums severally set against their names in the seventh column of such schedule for wages [or salary] due to them respectively as persons in the employ of the company in respect of services rendered by them respectively to the company during such periods as are set out against their respective names in the fifth column of such schedule and for accrued holiday remuneration so due to them in respect of such periods as are so set out in the sixth column of such schedule, for which said sums, or any part thereof, I say that they have not, nor hath any of them had or received any manner of satisfaction or security whatsoever.

Sworn at

Deponent's Signature

19

**SCHEDULE**

1. No.	2. Full name of employee	3. Address	4. Description	5. Period over which wages or salary due	6. Period over which accrued holiday remuneration due	7. Amount due	
						£	p

..... Deponent's Signature

Notes

[1] Fill in full name, address and occupation of deponent.

[2] On behalf of the persons employed by the above-named.

**Notice to Creditors to Prove***(Heading as Form No. 6)*

TAKE NOTICE that the undersigned, \_\_\_\_\_ of  
 \_\_\_\_\_, the liquidator of the above-named company  
 [or the court], has fixed \_\_\_\_\_ 19\_\_\_\_, as the date on or before which  
 the creditors of the company are to prove their debts or claims, and to establish any title they  
 may have to priority. Proofs of debt should therefore be delivered to me before that date, in  
 default of which creditors will be excluded from the benefit of any distribution made before  
 such debts are proved, or such priority is established, or, as the case may be, from objecting to  
 such distribution.

Dated

19

Liquidator

*(Address)*

Add to forms of notice to be sent to each creditor:

'Note.—All debts and claims must be proved in the form enclosed herewith.'

**Notice of Rejection of Proof of Debt***(Title)*

Take notice that, as [Official Assignee and] liquidator of the above-named  
 company, I have this day rejected your claim against the company ['] to the extent of £  
 on the following grounds:—

And further take notice that, subject to the power of the Court to extend the time,  
 no application to reverse or vary my decision in rejecting your proof will be  
 entertained after the expiration of 21 days from the date of the service of this notice.

Dated

19

*(Signed)*

[Official Assignee and] liquidator

*(Address)*

To

Note

['] If proof wholly rejected strike out words underlined.

**List of Proofs to be Filed under Rule 98**

(Title)

I hereby certify that the following is a correct list of all proofs tendered to me in the above matter.

Dated

19

Liquidator

Name of creditor	Proofs tendered				
	Amount of proof		Whether admitted or rejected	If admitted, amount	
	£	p			£

No. 59

Rule 102

**Notice to Creditors of Intention to Declare Dividend**

(Title)

A[ ] dividend is intended to be declared in the above matter. You are mentioned as a creditor in the statement of affairs, but you have not yet proved your debt.

If you do not prove your debt by  
be excluded from this dividend.

19 , you will

Dated

19

Liquidator

To X.Y.

(Address)

Note

[ ] Insert here "first" or "second" or "final" or as the case may be.

**Notice to Persons Claiming to be Creditors of Intention to Declare  
Final Dividend**

*(Title)*

Take notice that a final dividend is intended to be declared in the above matter, and that if you do not establish your claim to the satisfaction of the Court on or before 19 , or such later day as the Court may fix, your claim will be expunged and I shall proceed to make a final dividend without regard to such claim.

Dated

19

Liquidator

*(Address)*

To X.Y.

No. 61

Rule 102

**Gazette Notice of Intended Dividend**

*(Heading as Form No. 6)*

A first and final [*or otherwise*] dividend is intended to be declared in the liquidation of the above-named company (registered office at ). The last day for receiving proofs from creditors is 19

Liquidator

*(Address)*

No. 62

Rule 102

**Notice of Dividend**

*(Title)*

NOTICE IS HEREBY GIVEN that a dividend of in the £ has been declared in this matter. A payable order for the amount payable to you is attached. This should be presented to a bank for payment. [Or A cheque for the amount payable to you is attached.]

Liquidator

**Gazette Notice of Dividend**

(Heading as Form No. 6)

A first and final [*or otherwise*] dividend of in the £ in the liquidation of the above-named company (registered office at ) will be payable on 19 [at ].

Liquidator  
(Address).

No. 64

Rule 102

**Certified List of Proofs Filed**

(Title)

I hereby certify that:

(1) the following list has been compared with the proofs filed and that the names of the creditors and the amounts for which the proofs are admitted are correctly stated;

(2) a dividend of in the £ has been declared, and the creditors whose names are set forth below are entitled to the amounts set opposite their respective names.

(Signed)

Liquidator

Dated 19

To the Official Assignee  
(Address)

Surname	Forename	Amount of proof		Amount of dividend	
		£	p	£	p

**Authority to Liquidator to Pay Dividends to another Person**

(Title)

To the [Official Assignee and] Liquidator

SIR,

I  
We hereby authorise and request you to pay to  
of

(a specimen of whose signature is given below), all dividends as they are declared in the above-named matter, and which may become due and payable to <sup>me</sup>/<sub>us</sub> in respect of the proof of debt for the sum of £ , against the above-named company, made [by Mr.

my  
] on our behalf.

I

And we further request that the cheque(s) or payable order(s) drawn in respect of such dividends may be made payable to the order of the said whose receipt shall be sufficient authority to you for the issue of such cheque(s) or payable order(s) in his name.

It is understood that this authority is to remain in force until revoked by <sup>me</sup>/<sub>us</sub> in writing.

(Signature(s))

Witness to the Signature

of

Witness to the Signature

of

Date

Specimen of Signature of person appointed as above.

Witness to the Specimen Signature

of

**Notice of Returns to Contributors***(Title)*

NOTICE IS HEREBY GIVEN that a \_\_\_\_\_ return of  
per share has been declared in this matter. A payable order for the amount payable to  
you is attached. This should be presented to a bank for payment. [*Or* A cheque for the  
amount payable to you is attached.]

Liquidator

**Schedule or List of Contributories holding Paid-up Shares to whom a Return is to be Paid [1]**

(Name of Company)

Number in settled list	Name of contributory as in settled list	Address	Number of shares held as per settled list	Total amount called up	Total amount paid up	Arrears of calls at date of return	Previous returns of capital appropriated by liquidator for arrears of calls	Amount of return payable at per share	Net return payable	Date and particulars of transfer of interest or other variation in list.
				₹	₹	₹	₹	₹	₹	

Note

[1] Where the articles provide that the amount divisible among members or any class of the members shall be divisible in proportion to the amount paid up or which ought to have been paid up at the date of winding up, or contain any other provision which will necessitate further information before a return can be made, columns should be added showing the amount called up and the amount paid up at such date in respect of shares then held by such members or class of members or such other facts as may be requisite.

**Gazette Notice of Return to Contributories***(Heading as Form No. 6)*

By Order dated \_\_\_\_\_ 19\_\_\_\_, the liquidator of the above-named company (registered office at \_\_\_\_\_) was given leave to make a [first and final] [or as the case may be] return of capital of \_\_\_\_\_ per share to \_\_\_\_\_

Liquidator

*(Address)*

No. 69

Rule 107

**Notice to Creditors of First Meeting***(Title)*

Notice is hereby given that the first meeting of creditors in the above matter will be held at \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_ am/pm.

To entitle you to vote thereat your proof must be lodged with me not later than \_\_\_\_\_ am/pm on \_\_\_\_\_ 19\_\_\_\_.

Forms of proof and of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with me at \_\_\_\_\_ not later than \_\_\_\_\_ am/pm on \_\_\_\_\_ 19\_\_\_\_.

Official Assignee

*(Address)*

(The statement of the company's affairs [1] \_\_\_\_\_.)

**NOTE**

(1) At the first meetings of the creditors and contributories they may amongst other things:—

(a) By resolution determine whether or not an application shall be made to the Court to appoint a liquidator in place of the Official Assignee.

(b) By resolution determine whether or not an application shall be made to the Court for the appointment of a committee of inspection to act with the liquidator, and who are to be the members of the committee if appointed.

(2) If a liquidator is not appointed by the Court the Official Assignee will be the liquidator.

Note

[1] Here insert "has not been lodged" or "has been lodged, and summary is enclosed".

**Notice to Contributories of First Meeting**

(Title)

Notice is hereby given that the first meeting of the contributories in the above matter will be held at \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_ am/pm.

Forms of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with me at \_\_\_\_\_ am/pm on \_\_\_\_\_ 19\_\_\_\_ not later than \_\_\_\_\_

Dated \_\_\_\_\_ 19\_\_\_\_

Official Assignee

(Address)

(The statement of the company's affairs [1] \_\_\_\_\_.)

**NOTE**

(1) At the first meetings of creditors and contributories they may amongst other things:—

(a) By resolution determine whether or not an application shall be made to the Court to appoint a liquidator in place of the Official Assignee.

(b) By resolution determine whether or not an application shall be made to the Court for the appointment of a committee of inspection to act with the liquidator, and who are to be the members of the committee if appointed.

(2) If a liquidator is not appointed by the Court the Official Assignee will be the liquidator.

**Note**

[1] Here insert "has not been lodged" or "has been lodged, and summary is enclosed".

**Notice to Officers of Company to Attend First Meeting of Creditors or Contributories**

*(Title)*

Take notice that the first meeting of creditors [*or contributories*] will be held on 19 , at am/pm at [1] and that you are required to attend thereat, and give such information as the meeting may require.

Dated

19

To [2]

Official Assignee

*(Address)*

---

Rule 108 — The Official Assignee shall also give to each of the officers of the company, who in his opinion ought to attend the first meeting of creditors and contributories, 7 days' notice of the time and place appointed for each meeting. The notice may either be delivered personally or sent by prepaid post letter, as may be convenient. It shall be the duty of every officer who receives notice of such meeting to attend if so required by the Official Assignee, and if any such officer fails to attend the Official Assignee shall report such failure to the Court.

Notes

[1] Here insert place where meeting will be held.

[2] Insert name of person required to attend.

Notice of Meeting (General Form)

(Title)

Take notice that a meeting of creditors [or contributories] in the above matter will be held at 19 , at on am/pm. day

Agenda

[1]

Dated 19

(Signed) [2]

Forms of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with at not later than am/pm on 19

Notes.

[1] Here insert purpose for which meeting called.

[2] "Liquidator" or "Official Assignee", or as the case may be. See Rule 112.

**Certificate of Postage of Notices of Meeting***(Title)*

I, \_\_\_\_\_, a clerk in the office of the Official Assignee, [1]  
hereby certify:—

1. That I did on \_\_\_\_\_ 19 \_\_\_\_\_, send to [2]  
\_\_\_\_\_, a notice of the time and the place of the first meeting [3]  
of creditors [*or* contributories] in the form hereunto annexed marked "A".

2. That the notices for creditors were addressed to the said creditors respectively according to their respective names and addresses appearing in the statement of affairs of the company or the last known addresses of such creditors.

3. That the notices for contributories were addressed to the contributories respectively according to their respective names and registered or last known addresses appearing in the register of the company.

4. That I sent the said notices by putting the same prepaid into the post office at \_\_\_\_\_  
before the hour of \_\_\_\_\_ am/pm on  
19 \_\_\_\_\_.

*(Signed)*

Dated \_\_\_\_\_ 19 \_\_\_\_\_.

## Notes

[1] Or other qualification within rule 113.

[2] Each creditor mentioned in the statement of affairs or each contributory mentioned in the register of members of the company, or as the case may be.

[3] Or "general meeting" or "adjourned general meeting", or as the case may be.

**Authority to Deputy to Act as Chairman of Meeting and Use Proxies***(Title)*

I,  
do hereby nominate \_\_\_\_\_ of \_\_\_\_\_  
to be chairman of the meeting of creditors [*or* contributories]  
in the above matter, appointed to be held at \_\_\_\_\_  
on \_\_\_\_\_ 19 \_\_\_\_\_, and I depute him [1]  
to attend such meeting and use, on my behalf, any proxy or proxies held by me in this  
matter.

Dated \_\_\_\_\_ 19 \_\_\_\_\_.

Official Assignee [*or* Liquidator]

## Note

[1] Here insert "being a person in my employment or under my official control" or "being an officer of the Department of Economic Development".

**Memorandum of Adjournment of Meeting**

(Title)

Before

at

on 19 , at am/pm.

Memorandum—The [1] meeting of [2] in the above matter was held at the time and place above-mentioned; but it appearing that [3] , the meeting was adjourned until 19 , at am/pm, then to be held at the same place.

Chairman

Notes

- [1] Insert "first" or as the case may be.
- [2] Insert "creditors" or "contributories", as the case may be.
- [3] Here state reason for adjournment.

**List of Creditors [1] to be Used at Every Meeting**

(Title)

Meeting held at

on 19

Consecutive number	Names of creditors [1] present or represented	Amount of proof [2]			
		In person		Proxies	
		£	p	£	p
1					
2					
3					
4					
5					
6					
7					
7	Total number of creditors [1] present or represented				

Notes

- [1] Or "contributories".
- [2] In case of contributories insert "number of shares" and "number of votes according to the regulations of the company".

**General Proxy***(Title)*

I/We, \_\_\_\_\_, of \_\_\_\_\_, a creditor  
 [or contributory], hereby appoint [1] \_\_\_\_\_, to be my/our  
 general proxy to vote at the meeting of creditors [or contributories] to be held in the  
 above matter on \_\_\_\_\_ 19\_\_\_\_, or at any adjournment  
 thereof.

Dated

19 \_\_\_\_

*(Signed)* [2]**NOTE**

The proxy form when signed must be lodged by the time and at the address named for that purpose in the notice convening the meeting at which it is to be used.

**Notes**

[1] The person appointed general proxy may in a winding up by the Court be the Official Assignee, the liquidator, or such other person as the creditor (or contributory) may approve, and in a voluntary winding up the liquidator, or if there is no liquidator, the chairman of a meeting but not the Official Assignee. The proxy form should be altered accordingly.

[2] If a firm, sign the firm's trading title, and add "by A.B., a partner in the said firm". If the appointor is a corporation, then the form of proxy must be under its common seal or under the hand of some officer duly authorised in that behalf, and the fact that the officer is so authorised must be so stated.

**Special Proxy**

(Title)

I/We, \_\_\_\_\_, of \_\_\_\_\_, a creditor  
 [or contributory], hereby appoint [?] \_\_\_\_\_, as my/our  
 proxy at the meeting of creditors [or contributories] to be held on \_\_\_\_\_ 19 \_\_\_\_\_,  
 or any adjournment thereof, to vote [?] \_\_\_\_\_ the resolution  
 numbered \_\_\_\_\_ in the notice convening the meeting.

Dated

19 \_\_\_\_\_

(Signed) [?]

## NOTE

The proxy form when signed must be lodged by the time and at the address named for that purpose in the notice convening the meeting at which it is to be used.

## Notes

[1] The person appointed proxy may in a winding up by the Court be the Official Assignee, the liquidator, or such other person as the creditor (or contributory) may approve, and in a voluntary winding up the liquidator, or if there is no liquidator, the chairman of a meeting but not the Official Assignee. The proxy form should be altered accordingly. A creditor (or contributory) may give a special proxy to any person to vote at any specific meeting or adjournment thereof on all or any of the following matters:—

- (a) For or against the appointment or the continuance in office of any specified person as liquidator or as member of the committee of inspection.
- (b) On all questions relating to any matter, other than those above referred to, arising at a specified meeting or adjournment thereof.

[2] Here insert the word “for” or the word “against” as the case may require, and specify the particular resolution.

[3] If a firm, sign the firm’s trading title, and add “by A.B., partner in the said firm”. If the appointor is a corporation, then the form of proxy must be under its common seal or under the hand of some officer duly authorised in that behalf, and the fact that he is so authorised must be so stated.

**Certificate by Committee of Inspection as to Examination of Liquidator's  
Cash Book**

*(Title)*

We, the undersigned, members of the committee of inspection in the winding up of the above-named company, hereby certify that we have examined the foregoing cash book with the vouchers, and that to the best of our knowledge and belief the said cash book contains a full, true and complete account of the liquidator's receipts and payments.

Dated

19

.....  
.....  
.....

Committee of Inspection

**Liquidator's Account in a Winding Up by the Court pursuant to Article 76 of the 1978 Order**

(Title)

I, G.H., of \_\_\_\_\_, the liquidator of the above-named company, do solemnly and sincerely declare [or I, G.H., Official Assignee and liquidator of the above-named company hereby certify as follows]:—

That the account hereunto annexed marked "B" contains a full and true account of my receipts and payments in the winding up of the above-named company from \_\_\_\_\_ 19\_\_\_\_, to \_\_\_\_\_ 19\_\_\_\_, inclusive and that I have not, nor has any other person by my order or for my use, during such period received any moneys on account of the said company other than and except the items mentioned and specified in the said account.

[And I make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act 1835.]

(Signature of liquidator)

Declared at

on \_\_\_\_\_ 19\_\_\_\_,

before me

(Signature of Commissioner for Oaths or other person authorised to take affidavits)

[or

19\_\_\_\_

(Signed)

Official Assignee and liquidator]

NOTES

- (1) If no receipts or payments strike out the words underlined.
- (2) Only the original statutory declaration or certificate is required, but the account attached must be furnished in triplicate.

This is the Exhibit marked "B" referred to in the [statutory declaration of declared on 19 before me

(Signature of person taking declaration).]

[or certificate of dated 19

(Signed) Official Assignee and Liquidator]

#### STATEMENT OF RECEIPTS AND PAYMENTS AND GENERAL DIRECTIONS AS TO STATEMENTS

No. of Company (Name of Company)

(1) Every statement must be verified by Statutory Declaration or, if made by the Official Assignee and liquidator, by certificate.

(2) Every statement must contain a detailed account of all the liquidator's realisations and disbursements in respect of the company. The statement of realisations should contain a record of all receipts derived from assets existing at the date of commencement of the winding up and subsequently realised, including balance in the bank, book debts and calls collected, property sold, etc., and the account of disbursements should contain all payments for costs and charges, or to creditors or contributories. Where property has been realised, the gross proceeds of sale must be entered under realisations, and the necessary payments incidental to sales must be entered as disbursements. These accounts should not contain payments into or out of the Insolvency Account.

Interest allowed or charged by the bank, bank commission, etc., should, however, be inserted in the accounts of realisations or disbursements, as the case may be. Each receipt and payment must be entered in the account in such manner as sufficiently to explain its nature. The receipts and payments must severally be added up at the foot of each sheet, and the totals carried forward from one account to another without any intermediate balance, so that the gross totals shall represent the total amounts received and paid by the liquidator respectively.

(3) When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the totals of receipts and payments on the trading account must alone be set out in the statement.

(4) When dividends or instalments of compositions are paid to creditors, or a return of surplus assets is made to contributories, the total amount of each dividend, or instalment of composition, or return to contributories, actually paid, must be entered in the statement of disbursements as one sum; and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor, and the amount of dividend or composition payable to each creditor; and of surplus assets payable to each contributory, distinguishing in each list the dividends or instalments of composition and shares of surplus assets actually paid and those remaining unclaimed.

(5) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been fixed in accordance with Rule 142 of the Companies Winding-up Rules 1984.

#### LIQUIDATOR'S STATEMENT OF ACCOUNT

Name of company

Date of commencement of winding up

Date of winding-up order

Date to which statement is brought down

Name and address of liquidator

LIQUIDATOR'S STATEMENT OF ACCOUNT

REALISATIONS				DISBURSEMENTS			
Date	Of whom received	Nature of assets realised	Amount £	Date	To whom paid	Nature of disbursements	Amount £
		Brought forward ...				Brought forward ...	
		Carried forward ...				Carried forward ...	

Companies

NOTE.—No balance should be shown on this account, but only the total realisations and disbursements, which should be carried forward to the next account.

## ANALYSIS OF BALANCE

Total Realisations	£
Total Disbursements	£
Balance	£
<hr/>	
The Balance is made up as follows:—	
1. Cash in hands of liquidator	£
2. Total payments into Insolvency Account including balance at date of commencement of winding up	£
Total withdrawals from Insolvency Account	£
	<hr/>
Balance in Insolvency Account	£
Total Balance as shown above	£
	<hr/> <hr/>

## LIQUIDATOR'S REPORT

(1) The amount of the estimated assets and liabilities at the date of the commencement of the winding up.	{	Assets (after deducting amounts charged to secured creditors and debenture holders)	£
		Liabilities {	
		Secured creditors ...	£
		Debenture holders .....	£
		Unsecured creditors ....	£

(2) The total amount of the capital paid up at the date of commencement of the winding up.	{	Paid up in cash	£
		Issued as paid up otherwise than for cash .....	£

(3) The general description and estimated value of outstanding assets (if any).

(4) The causes which delay the termination of the winding up.

(5) The period within which the winding up may probably be completed.

**Liquidator's Trading Account**

(Title)

G.H., the liquidator of the above-named company in account with the estate.

RECEIPTS

PAYMENTS

Date		VAT	Dr.	Date		VAT	Cr.
		£	£			£	£

Companies

Dated

19

(Signed)

Liquidator

We have examined this account with the vouchers and find the same in accordance therewith, and we are of opinion the expenditure has been proper.

Dated

19

Committee of Inspection  
[or member of the Committee  
of Inspection]

**Verification of Liquidator's Trading Account***(Title)*

I, G.H., of \_\_\_\_\_, the liquidator of the above-named company; so solemnly and sincerely declare [or I, G.H., the Official Assignee and liquidator of the above-named company hereby certify] that the account hereto annexed is a full, true and complete account of all money received and paid by me or by any person on my behalf in respect of the carrying on the trade or business of the company, and that the sums paid by me as set out in such account have, as I believe, been necessarily expended in carrying on such trade or business.

*[Conclude as statutory declaration or certificate in Form No. 80]*

**Liquidator's Statement of Account (Members' or Creditors' Voluntary Winding Up)**

(Pursuant to Sections 260 and 270 of the Companies Act (Northern Ireland) 1960)

No. of Company ..... *Name of Company* ..... (in liquidation)

Presented by .....

**LIQUIDATOR'S STATEMENT OF ACCOUNT ([MEMBERS'] [CREDITORS'] VOLUNTARY WINDING UP)**

*Statement showing how the winding up has been conducted and the property of the company has been disposed of.*

From.....19..... (Commencement of winding up) to.....19..... (Close of winding up)

	Statement of assets and liabilities	Receipts		Payments
	£	£		£
Receipts—				
Cash at Bank	...		Costs of Solicitor to Liquidator	...
Cash in Hand	...		Other legal costs	...
Marketable Securities	...		Liquidator's remuneration	...
Sundry Debtors	...		Auctioneer's and valuer's charges	...
Stock in Trade	...		Costs of possession and maintenance of estate	...
Work in Progress	...		Costs of notices in Gazette and local papers	...
Freehold property	...		Incidental Outlay	...
Leasehold property	...		Total costs and charges	... £
Plant and machinery	...			
Furniture, fittings, utensils, etc.	...			
Patents, trade marks, etc.	...			
Investments other than marketable securities	...			
Surplus from securities	...			
Unpaid calls at commencement of winding up	...		(i) Debenture holders:—	
Amounts received from calls on contributories made in the winding up	...		Payment of £	£
			per £ debenture	...
			per £ debenture	...

Receipts per trading account	...		Payment of £	...	
Other property, viz.:—	.....		per £ debenture	.....	£
	.....				
	.....	£	(ii) Creditors:—		
	.....		.....* Preferential	.....	
	.....		.....* Unsecured:—	.....	
	.....	£	Dividend(s) of	... p in £ on	
	.....		£.....	.....	
Less:—			(The estimate of amount expected to rank for		
Payments to redeem securities	.....		dividend was £ )		
Costs of execution	.....				
Payments per trading account	.....		(iii) Returns to contributories:—		
	.....		..... p per £.....	£	
	.....		..... † share	.....	
	.....		p per £.....	.....	
	.....		..... † share	.....	
	.....		..... p per £.....	.....	
	.....		..... † share	.....	
Net realisations	... £		Balance	.....	
				.....	
		£			£

- (1) Assets, including..... shown in the statement of assets and liabilities and estimated to be of the value of £..... have proved to be unrealisable.
- (2) State amount paid into the Insolvency Account in respect of:
- (a) unclaimed dividends payable to creditors in the winding up ... £
  - (b) other unclaimed distributions in the winding up ... £
  - (c) moneys held by the company in trust in respect of dividends or other sums due before the commencement of the winding up to any person as a member of the company ... £
- (3) Add here any special remarks the liquidator thinks desirable:—

Dated

19

(Signature of liquidator(s))  
(Address).

\* State number. Preferential creditors need not be separately shown if all creditors have been paid in full.  
† State nominal value and class of share.

**Request to Deliver Bill for Taxation**

*(Title)*

I hereby request that you will, within \_\_\_\_\_ days of this date, or such further time as the Court may allow, deliver to me for taxation by the Master (Taxing Office) your bill of costs as solicitor employed by the Official Assignee [or liquidator], failing which, I shall, in pursuance of the Companies Acts (Northern Ireland) 1960 to 1982, and Rules proceed to declare and distribute a dividend without regard to any claim which you may have against the assets of the company, and your claim against the assets of the company will be liable to be forfeited.

Dated

19

Liquidator

[Re

This is the Exhibit marked  
 "B" referred to in the  
 certificate dated 19 .

(Signature) Liquidator]

**Statement of Receipts and Payments and General Directions as  
 to Statements—Voluntary Winding Up or Winding Up under the Supervision of the  
 Court**

No. of Company

(Name of Company)

(1) Every statement must contain a detailed account of all the liquidator's realisations and disbursements in respect of the company. The statement of realisations should contain a record of all receipts derived from assets existing at the date of the winding-up resolution and subsequently realised, including balance in bank, book debts and calls collected, property sold, &c., and the account of disbursements should contain all payments for costs and charges, or to creditors or contributories. Where property has been realised, the gross proceeds of sale must be entered under realisations, and the necessary payments incidental to sales must be entered as disbursements. These accounts should not contain payments into or out of bank, or temporary investments by the liquidator, or the proceeds of such investments when realised, which should be shown separately:—

(a) by means of the bank pass book;

(b) by a separate detailed statement of moneys invested by the liquidator, and investments realised.

Interest allowed or charged by the bank, bank commission, &c., and profit or loss upon the realisation of temporary investments, should, however, be inserted in the accounts of realisations or disbursements, as the case may be. Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments must severally be added up at the foot of each sheet, **and the totals carried forward from one account to another without any intermediate balance, so that the gross totals shall represent the total amounts received and paid by the liquidator respectively.**

(2) When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the totals of receipts and payments on the trading account must alone be set out in the statement.

(3) When dividends or instalments of compositions are paid to creditors, or a return of surplus assets is made to contributories, the total amount of each dividend, or instalment of composition, or return to contributories, actually paid, must be entered in the statement of disbursements as one sum; and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor, and the amount of dividend or composition payable to each creditor, and of surplus assets payable to each contributory, distinguishing in each list the dividends or instalments of composition and shares of surplus assets actually paid and those remaining unclaimed.

(4) When unclaimed dividends, instalments of composition or returns of surplus assets are paid into the Insolvency Account, the total amount so paid in should be entered in the statement of disbursements as one sum.

(5) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been duly allowed by resolution of the committee of inspection or of the creditors or of the company in general meeting, or by order of court as the case may require.

LIQUIDATOR'S STATEMENT OF ACCOUNT

(Pursuant to section 307 of the Companies Act (Northern Ireland) 1960)

Name of company

Nature of proceedings (*whether a members' or  
creditors' voluntary winding up or a winding  
up under the supervision of the Court*).

Date of commencement of winding up

Date to which statement is brought down

Name and address of liquidator

## LIQUIDATOR'S STATEMENT OF ACCOUNT PURSUANT TO SECTION 307 OF THE COMPANIES ACT (NORTHERN IRELAND) 1960

REALISATIONS				DISBURSEMENTS			
Date	Of whom received	Nature of assets realised	Amount	Date	To whom paid	Nature of disbursements	Amount
		Brought forward ...	£			Brought forward ...	£
		Carried forward ...				Carried forward ...	

NOTE.—No balance should be shown on this account, but only the total realisations and disbursements, which should be carried forward to the next account.

ANALYSIS OF BALANCE

	£	P
Total Realisations	...	
Total Disbursements	...	
Balance	...	
The Balance is made up as follows:—		
1. Cash in hands of liquidator	...	
2. Total payments into bank, including balance at date of commencement of winding up	...	
Total withdrawals from bank	...	
Balance at bank	...	
£		
3. Amounts invested by liquidator	...	
<i>Less</i> Amounts realised from same	...	
Balance	...	
Total balance as shown above	...£	

[NOTE.—Full details of stocks purchased for investment and realisation thereof should be given in a separate statement.]

LIQUIDATOR'S REPORT

- |  |   |   |
|--|---|---|
| <p>(1) The amount of the estimated assets and liabilities at the date of the commencement of the winding up.</p> | } | <p>Assets (after deducting amounts charged to secured creditors and debenture holders) ...£</p> <p>Liabilities { Secured creditors ...£<br/>                 Debenture holders ...£<br/>                 Unsecured creditors ...£</p> |
|  |   |   |
| <p>(2) The total amount of the capital paid up at the date of the commencement of the winding up.</p>            | } | <p>Paid up in cash ...£</p> <p>Issued as paid up otherwise than for cash ...£</p>   |
|  |   |   |
| <p>(3) The general description and estimated value of outstanding assets (if any).</p>                           | } |   |
|  |   |   |
| <p>(4) The causes which delay the termination of the winding up.</p>   | } |   |
|  |   |   |
| <p>(5) The period within which the winding up may probably be completed.</p>                                     | } |   |
|  |   |   |

**Certificate Verifying Statement of Liquidator's Account pursuant to Section 307 of the Companies Act (Northern Ireland) 1960**

No. of Company

(Name of company)

I, \_\_\_\_\_ of \_\_\_\_\_ the liquidator of the above-named company, certify as follows:—That the account hereunto annexed marked "B", contains a full and true account of my receipts and payments in the winding up of the above-named company from \_\_\_\_\_ 19\_\_\_\_, to \_\_\_\_\_ 19\_\_\_\_, inclusive, and that I have not, nor has any other person by my order or for my use during such period, received or paid any moneys on account of the said company, other than and except the items mentioned and specified in the said account.

I further certify that the particulars given in the annexed Form 85, marked "B", with respect to the proceedings in and position of the liquidation, are true to the best of my knowledge and belief.

Dated

19 \_\_\_\_

(Signed)

Liquidator

NOTE—If no receipts or payments, strike out the words underlined.

No. 87

Rule 177

**Liquidator's Trading Account pursuant to Section 307 of the Companies Act (Northern Ireland) 1960**

No. of Company

(Name of company)

[ ] \_\_\_\_\_  
in account with the estate.

the liquidator of the above-named company

(This account is required in addition to Form No. 85).

Note

[ ] Insert here the name of the liquidator.

RECEIPTS

PAYMENTS

Date		VAT	Dr.	Date		VAT	Cr.
	Total	£			Total	£	

Dated 19 .

(Signed)  
Liquidator

Companies

**List of Dividends or Composition**

No. of Company

(Name of company)

I hereby certify that a dividend (or composition) of  
 in the £ was declared payable on and after 19 ,  
 and that the creditors whose names are set forth below are entitled to the amounts set opposite  
 their respective names, and have been paid such amounts except in the cases specified as  
 unclaimed.

Dated

19

(Signed)  
 Liquidator

Surname	Forename	Amount of proof £	Amount of dividend (or composition)	
			Paid £	Unclaimed £
	Total £			

**Lists of Amounts Paid or Payable to Contributories.**

No. of Company (Name of company)

I hereby certify that a return of surplus assets was declared payable to contributories on and after 19 , at the rate of per share, and that the contributories whose names are set forth below are entitled to the amounts set opposite their respective names, and have been paid such amounts except in the cases specified as unclaimed.

Dated 19

(Signed)  
Liquidator

Surname	Forename	No. of shares	Amount returned on shares	
			Paid £	Unclaimed £
		Total £		

**Notice to Creditors and Contributories of Intention to Apply for  
Release**

*(Title)*

Take notice that I, the undersigned liquidator of the above-named company, intend to apply to the Department of Economic Development for my release, and further take notice that any objection you may have to the granting of my release must be notified to the Department of Economic Development within 21 days of the date hereof.

A summary of all receipts and payments in the winding up is hereto annexed.

Dated

19

Liquidator

To

NOTE:—Article 78(3) of the Companies (Northern Ireland) Order 1978 provides that “An order of the Department releasing the liquidator shall discharge him from all liability in respect of any act done or default made by him in the administration of the affairs of the company or otherwise in relation to his conduct as liquidator, but any such order may be revoked on proof that it was obtained by fraud or by suppression or concealment of any material fact.”

**Application by Liquidator to Department of Economic Development  
for Release***(Title)*

I, \_\_\_\_\_, the liquidator of the above-named company, do hereby report to the Department of Economic Development as follows:—

1. That the whole of the property of the company has been realised for the benefit of the creditors and contributories [and a dividend to the amount of \_\_\_\_\_ pence in the pound has been paid as shown by the statement hereunto annexed, and a return of \_\_\_\_\_ per share has been made to the contributories of the company];

[or That so much of the property as can, according to the joint opinion of myself and the committee of inspection, hereunto annexed, in writing under our hands, be realised without needlessly protracting the liquidation, has been realised, as shown by the statement hereunto annexed, and a dividend to the amount of \_\_\_\_\_ pence has been paid, together with a return of \_\_\_\_\_ per share to the contributories of the company]; [']

2. I therefore request the Department of Economic Development to cause a report on my accounts to be prepared, and to grant me a certificate of release.

Dated

19

*(Signed)*  
Liquidator

## Note

['] Add, if necessary, “and that the rights of the contributories between themselves have been adjusted”.



**Gazette Notice of Release of Liquidator**

*(Heading as Form No. 6)*

A.B. of \_\_\_\_\_, the liquidator of  
the above-named company, was on \_\_\_\_\_ 19\_\_\_\_, granted  
a release under Article 78 of the Companies (Northern Ireland) Order 1978.

*(Signed)*

for Department of Economic Development

**Register of Winding-up Petitions and Winding-up Orders**

Date of presentation of petition	Name of company and registered office	Main objects of company	Petitioner ("Company" or name and address of other petitioner)	Solicitor for petitioner	Date of winding-up order	Date petition withdrawn or dismissed	Liquidator and date of appointment	Solicitor for liquidator	Date of dissolution and whether by order or under section 316(5) of Companies Act (N.I.) 1960

**Memorandum of Advertisement or Gazetting**

*(Title)*

Name of paper	Date of issue	Date of filing	Nature of order, etc.

*(Signed)*

### Insolvency Account-Remittance Form

(Title)

As liquidator, I have been directed by the Department of Economic Development pursuant to Article 75 of the Companies (Northern Ireland) Order 1978 [or, in respect of unclaimed dividends or unapplied or undistributed balances, section 308 of the Companies Act (Northern Ireland) 1960] to pay to the credit of the Insolvency Account the sum of £ \_\_\_\_\_ in respect of the above-named company.

PAYMENT MADE IN RESPECT OF:—	£	CASH ANALYSIS.	£
(1) Sale of fixed assets		Notes and coin	
(2) Sale of stock			
(3) Debts recovered		Postal orders	
(4) Bills of exchange			
(5) Cash in hand		Cheques, etc. [list by amounts]	
(6) Other realisations [to be specified]			
(7) Unclaimed dividends, unapplied or undistributed balances			
Total		Total	

Dated

19

(Signed)

Liquidator

(Name and full postal address in block letters)

To (name and address of bank)

I hereby certify that the above-mentioned sum has been credited to the Insolvency Account at [name of bank].

Dated

19

(Signed)

Authorised officer of [name of bank].

#### NOTE

This form must accompany the remittance to the bank. Letters addressed to the bank must be prepaid.



**Certificate by Liquidator Verifying Particulars of Unclaimed Dividends and Unapplied or Undistributed Balances pursuant to Section 308 of the Companies Act (Northern Ireland) 1960.**

(Title)

Name of Liquidator [*block letters*] and full postal address .....

I certify that the particulars entered in the schedule hereunto annexed are correct and truly set forth all money in my hands or under my control representing unclaimed dividends and unapplied or undistributed balances arising in the liquidation of the above-named company, that to the best of my knowledge and belief the names of the persons interested in and entitled to the said money, and their last known places of residence are truly set forth in the said schedule and that the amount to be paid by me to the Department of Economic Development in respect of unclaimed dividends and unapplied or undistributed balances is £.....

Signature.....

Date .....

SCHEDULE

COMPANIES ACT (NORTHERN IRELAND) 1960

Name and address of creditor	Designation. State whether unclaimed dividend or unapplied or undistributed balance	Amount of unclaimed dividend or unapplied or undistributed balance £

**Memorandum of Appointment of Solicitor in a Winding Up by Court**  
(Title)

TAKE NOTICE that I have appointed [*name of solicitor*] of [*address of solicitor*] to act for me in proceedings in the Court in the winding up of the above-named company.

Dated

19

Liquidator  
(Address)

No. 100

**Winding Up by the Court — Notice of Appointment of Liquidator pursuant to Section 223 of the Companies Act (Northern Ireland) 1960**

No. of Company (Name of Company)

I [*or We*],  
of  
hereby give you notice that, by an order of the High Court of Justice in Northern Ireland (Chancery Division) dated 19 , I [*or we*] have been appointed liquidator[s] of  
Ltd. [*or p.l.c.*].

Dated 19

(Signed)  
Liquidator(s) [1]

To: The Registrar of Companies

Presented by

Note  
[1] To be signed by each liquidator if more than one.

**Members' Voluntary Winding Up — Notice of Appointment of Liquidator pursuant to Section 275 of the Companies Act (Northern Ireland) 1960**

No. of Company

(Name of Company)

I [or We],  
of  
hereby give you notice that I [or we] have been appointed liquidator[s] of [1],  
Ltd. [or p.l.c.] by resolution of the company dated  
19 [or by the Court].

Dated

19

(Signed)

Liquidator(s) [1]

To: The Registrar of Companies

Presented by:

**NOTE**

This notice must be delivered to the Registrar of Companies within 14 days after the appointment.

Note

[1] To be signed by each liquidator if more than one.

**Creditors' Voluntary Winding Up — Notice of Appointment of Liquidator pursuant to Section 275 of the Companies Act (Northern Ireland) 1960**

No. of Company (Name of Company)

I [*or We*],  
of  
hereby give you notice that I [*or we*] have been appointed liquidator[s] of  
Ltd. [*or p.l.c.*] by the creditors of the company [*or by the Court*].

Dated 19 .

(*Signed*)  
Liquidator(s)·[<sup>1</sup>]

To: The Registrar of Companies

Presented by:

NOTES

This notice must be delivered to the Registrar of Companies within 14 days after the appointment.

Section 264 of the Companies Act (Northern Ireland) 1960 provides in the case of a creditors' voluntary winding up that:

The creditors and the company at their respective meetings (to be held in pursuance of section 263 of the Act) may nominate a person to be liquidator for the purpose of winding up the affairs and distributing the assets of the company, and if the creditors and the company nominate different persons, the person nominated by the creditors shall be liquidator, and if no person is nominated by the creditors the person, if any, nominated by the company shall be liquidator.

Where different persons are nominated, any director, member or creditor of the company may, within 7 days after the date on which the nomination was made by the creditors, apply to the Court for an order either directing that the person nominated as liquidator by the company shall be liquidator instead of or jointly with the person nominated by the creditors, or appointing some other person to be liquidator instead of the person appointed by the creditors.

Section 267 of the Act provides that:

If a vacancy occurs by death, resignation or otherwise, in the office of a liquidator, other than a liquidator appointed by, or by the direction of, the Court, the creditors may fill the vacancy.

Note

[<sup>1</sup>] To be signed by each liquidator if more than one.

**Gazette Notice of Appontment of Liquidator pursuant to Section 275 of the Companies Act (Northern Ireland) 1960**

THE COMPANIES ACTS (NORTHERN IRELAND) 1960 TO 1982

NOTICE OF APPOINTMENT OF LIQUIDATOR:

Members' [*or Creditors'*] Voluntary Winding Up

(*Full name of company*) Ltd. [*or p.l.c.*]

Address of registered office

Liquidator's[s'] name[s] and address[es]

Date of appointment

By whom appointed

**Members' Voluntary Winding Up — Declaration of Solvency pursuant to Section 253 of the Companies Act (Northern Ireland) 1960**

No. of Company (Name of Company)

We, of being all the [*or the majority of the*] directors of Ltd. [*or p.l.c.*], do solemnly and sincerely declare that we have made a full inquiry into the affairs of this company, and that, having so done, we have formed the opinion that this company will be able to pay its debts in full within a period of [ ] months, from the commencement of the winding up, and we append a statement of the company's assets and liabilities as at 19 , being the latest practicable date before the making of this declaration.

And we make this solemn declaration, conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1835.

Declared at

on 19 .  
before me

(*Signature of Commissioner for Oaths or other person authorised to take affidavits*).

Presented by

NOTE

Section 253 of the Companies Act (Northern Ireland) 1960 is as follows:

*Declaration of Solvency*

253.—(1) Where it is proposed to wind up a Company voluntarily, the directors of the company or, in the case of a company having more than two directors, the majority of the directors, may, at a meeting of the directors make a statutory declaration to the effect that they have made a full inquiry into the affairs of the company, and that, having done so, they have formed the opinion that the company will be able to pay its debts in full within such period not exceeding twelve months from the commencement of the winding up as may be specified in the declaration.

(2) A declaration made as aforesaid shall have no effect for the purposes of this Act unless—

- (a) it is made within the five weeks immediately preceding the date of the passing of the resolution for winding up the company or on that date but before the passing of that resolution; and
- (b) it embodies a statement of the company's assets and liabilities as at the latest practicable date before the making of the declaration.

(2A) A declaration made by the directors of a company in compliance with subsection (2)(a) shall be delivered to the registrar of companies before the expiry of the period of fifteen days immediately following the date on which the resolution for winding up the company is passed.

(3) Any director of a company making a declaration under this section without having reasonable grounds for the opinion that the company will be able to pay its debts in full within the period specified in the declaration, shall be liable to imprisonment for a period not exceeding six months or to a fine not exceeding five hundred pounds or to both; and if the company is wound up in pursuance of a resolution passed within the period of five weeks after the making of the declaration, but its debts are not paid or provided for in full within the period stated in the declaration, it shall be presumed until the contrary is shown that the director did not have reasonable grounds for his opinion.

(4) A winding up in the case of which a declaration has been made in accordance with this section or section two hundred and two of the Companies Act (Northern Ireland) 1932, is in this Act referred to as "a members' voluntary winding up", and a winding up in the case of which a declaration has not been made as aforesaid is in this Act referred to as "a creditors' voluntary winding up".

(4A) Where any declaration required to be delivered to the registrar by subsection (2A) is not so delivered within the time prescribed by that subsection, the company and every officer in default shall be guilty of an offence and liable on summary conviction to a fine not exceeding one-fifth of the statutory maximum or on conviction after continued contravention to a default fine not exceeding one-fiftieth of the statutory maximum.

(5) Sub-sections (1) to (3) shall not apply to a winding up commenced before the commencement of this Act.

Statement as at ..... 19..... showing Assets at estimated realisable values and Liabilities expected to rank.

Assets and Liabilities	Estimated to realise or to rank for payment (to nearest £)
ASSETS:	
Balance at bank	
Cash in hand	
Marketable securities	
Bills receivable	
Trade debtors	
Loans and advances	
Unpaid calls	
Stock in trade	
Work in progress	
.....	
.....	
.....	
Freehold property	
Leasehold property	
Plant and machinery	
Furniture, fittings, utensils, etc.	
Patents, trade marks, etc.	
Investment other than marketable securities	
Other property, viz:	
.....	
.....	
Estimated realisable value of assets	£
LIABILITIES	£
Secured on specific assets, viz:	
.....	
.....	
Secured by floating charge(s)	
Estimated cost of liquidation and other expenses including interest accruing until payment of debts in full	
Unsecured creditors	£
(amounts estimated to rank for payment):	
Trade accounts	
Bills payable	
Accrued expenses	
Other liabilities:	
.....	
.....	
Contingent liabilities:	
.....	
.....	
Estimated surplus after paying debts in full	£

REMARKS:

**Members' Voluntary Winding Up — Statement pursuant to Section 258 of the Companies Act (Northern Ireland) 1960**

To be submitted to a meeting of creditors pursuant to section 258 of the Companies Act (Northern Ireland) 1960 by the liquidator in a members' voluntary winding up if he is of the opinion that the company is unable to pay its debts in full within the period stated in the Declaration of Solvency, viz. [ ] months from the commencement of the winding up.

Ltd. [*or p.l.c.*] (in liquidation)

Statement as at 19  
showing Assets at estimated realisable values and Liabilities expected to rank.

(Date of commencement of winding up 19      )

Liquidator's Remarks

In particular the liquidator should draw attention to any item where after taking his receipts and payments into account there is a substantial difference between his estimate and the directors' estimate in the statement annexed to the Declaration of Solvency.

Note

[ ] Insert period shown in the Declaration of Solvency.

..... Ltd.[p.l.c.] (IN LIQUIDATION)

STATEMENT AS AT 19 SHOWING ASSETS AT ESTIMATED REALISABLE VALUES AND LIABILITIES EXPECTED TO RANK.

(DATE OF COMMENCEMENT OF WINDING UP: 19 )

				Estimated realisable values £
<b>ASSETS NOT SPECIFICALLY PLEDGED:</b>				
Balance at bank	...	...	...	
Cash in hand	...	...	...	
Marketable securities	...	...	...	
Bills receivable	...	...	...	
Trade debtors	...	...	...	
Loans and advances	...	...	...	
Unpaid calls	...	...	...	
Stock in trade	...	...	...	
Work in progress	...	...	...	
.....	...	...	...	
.....	...	...	...	
Freehold property	...	...	...	
Leasehold property	...	...	...	
Plant and machinery	...	...	...	
Furniture, fittings, utensils, etc.	...	...	...	
Patents, trade marks, etc.	...	...	...	
Investments other than marketable securities	...	...	...	
Other property, viz.:—	...	...	...	
.....	...	...	...	
.....	...	...	...	

	(a) Estimated realisable values	(b) Due to secured creditors	(c) Deficiency ranking as unsecured (see next page)	Surplus carried to last column
<b>ASSETS SPECIFICALLY PLEDGED</b>				
Freehold property	£	£	£	£
.....				
.....				
	£	£	£	£

Estimated surplus from assets specifically pledged ...

**ESTIMATED TOTAL ASSETS AVAILABLE FOR PREFERENTIAL CREDITORS, DEBENTURE HOLDERS SECURED BY A FLOATING CHARGE, AND UNSECURED CREDITORS\***  
(carried forward to next page) £

SUMMARY OF GROSS ASSETS		(d) £
Gross realisable value of assets specifically pledged	...	
Other assets	...	
<b>GROSS ASSETS</b>	...	£

ESTIMATED TOTAL ASSETS AVAILABLE FOR PREFERENTIAL CREDITORS,  
DEBENTURE HOLDERS SECURED BY A FLOATING CHARGE, AND  
UNSECURED CREDITORS\*  
(brought forward from preceding page).

£

(e) Gross Liabilities £	LIABILITIES (to be deducted from surplus or added to deficiency as the case may be)	
	SECURED CREDITORS to extent to which claims are estimated to be covered by assets specifically pledged (item (a) or (b) on preceding page whichever is the less). [Insert in "Gross Liabilities" column only.]	_____
	PREFERENTIAL CREDITORS ...	
	Estimated balance of assets available for Debenture Holders secured by a floating charge and Unsecured Creditors* ...£	
	DEBENTURE HOLDERS secured by a floating charge ...	
	Estimated SURPLUS/DEFICIENCY AS REGARDS DEBENTURE HOLDERS* ...£	
	UNSECURED CREDITORS:—	£
	Estimated unsecured balance of claims of creditors partly secured on specific assets, brought from preceding page (c).	
	Trade accounts ...	
	Bills payable ...	
	Outstanding expenses ...	
	.....	
	.....	
	Contingent liabilities (state nature):—	
	.....	
	ESTIMATED SURPLUS/DEFICIENCY AS REGARDS CREDITORS	
	being the difference between:	
	GROSS ASSETS, brought from preceding page (d) ...	
£	and GROSS LIABILITIES, as per column (e)	
	ISSUED AND CALLED-UP CAPITAL	£
	..... preference shares of ....., each	
	..... called-up ...	
	..... ordinary shares of ....., each	
	..... called-up ...	
	.....	
	.....	
	ESTIMATED SURPLUS/DEFICIENCY AS REGARDS MEMBERS* ...	£

\* These figures must be read subject to the following notes:—

Strike out  
(f) or (g).

- (1) (f) There is no unpaid capital liable to be called up or  
(g) The nominal amount of capital liable to be called  
up is £                      estimated to produce £                      which  
is/is not charged in favour of Debenture Holders.
- (2) The estimates are subject to costs of the winding up  
and to any surplus or deficiency on trading pending  
realisation of Assets.

**Members' Voluntary Winding Up — Return of Final Winding-up Meeting pursuant to Section 260 of the Companies Act (Northern Ireland) 1960**

No. of Company (Name of Company)

I [or We],  
 of  
 being the liquidator[s] of Ltd. [or p.l.c.]  
 have to inform you that a general meeting of the company was duly held on [or summoned  
 for] 19 , pursuant to section 260 of the Companies Act (Northern Ireland) 1960  
 for the purpose of having an account (of which a copy is attached hereto)[<sup>1</sup>] laid before it  
 showing how the winding up of the company has been conducted and the property of the  
 company has been disposed of and that the same was done accordingly [or no quorum was  
 present at the meeting].

Dated 19 .

(Signed)  
 Liquidator(s)<sup>[2]</sup>

To: Registrar of Companies

Presented by

**NOTE**

This return must be made within one week after the meeting and must be accompanied by a copy of the liquidator's account of the winding up.

Notes .

[<sup>1</sup>] The copy account accompanying this return must be authenticated by the written signature(s) of the liquidator(s).

[<sup>2</sup>] To be signed by each liquidator, if more than one.

**Creditors' Voluntary Winding Up — Return of Final Winding-up Meetings of Members and Creditors pursuant to Section 270 of the Companies Act (Northern Ireland) 1960**

No. of Company

(Name of Company)

I [or We],

of

being the liquidator[s] of

Ltd. [or p.l.c.],

have to inform you—

- (1) that a general meeting of this company was duly held on [or summoned for] 19 pursuant to section 270 of the Companies Act (Northern Ireland) 1960 for the purposes of having an account (of which a copy is attached hereto) [1] laid before it showing how the winding up of the company has been conducted and the property has been disposed of and that the same was done accordingly [or no quorum was present at the meeting];
- (2) that a meeting of the creditors of this company was duly held on [or summoned for] 19 pursuant to section 270 of the Companies Act (Northern Ireland) 1960 for the purpose of having the said account laid before it showing how the winding up of the company has been conducted and the property of the company has been disposed of and that the same was done accordingly [or no quorum was present at the meeting].

Dated

19 . .

(Signed)

Liquidator(s) [2]

To: The Registrar of Companies

Presented by

**NOTE**

This return must be made within one week after the date of the meetings or, if the meetings are not held on the same date, after the date of the later meeting and must be accompanied by a copy of the liquidator's account of the winding up.

**Notes**

[1] The copy account accompanying this return must be authenticated by the written signature(s) of the liquidator(s).

[2] To be signed by each liquidator, if more than one.

## EXPLANATORY NOTE

*(This note is not part of the Rules.)*

These Rules prescribe the procedure to be followed under the Companies Acts (Northern Ireland) 1960 to 1983 in relation to the winding up of companies. They also prescribe the procedure under Article 77 of the Companies (Northern Ireland) Order 1981 (power of court to grant relief against company where members unfairly prejudiced).

The Rules give effect to changes in company winding up law and practice contained in Part IV of the Companies (Northern Ireland) Order 1978. The principal change is the introduction of an Official Assignee for company liquidations in Northern Ireland. The Official Assignee has functions similar to those of the Official Receiver in England and Wales.

The Rules replace Order 74 of the Rules of the Supreme Court (Northern Ireland) 1936. They also revoke the Companies (Winding-up) Rules (Northern Ireland) 1983.

The Rules are based on the Companies (Winding-up) Rules 1949 for England and Wales, but with some variations. For convenience, a note has been added in square brackets at the end of each rule indicating (where appropriate) the equivalent provision in the 1949 Rules.

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NOTE

The note in square brackets at the end of a rule does not form part of these Rules. It refers to a corresponding rule (with which it may not be identical) in the Companies (Winding-Up) Rules 1949, which apply in England and Wales.