

1949 No. 330 (L. 4)

COMPANIES, ENGLAND

The Companies (Winding-up) Rules, 1949

Made - - - - - 23rd February, 1949
Laid before Parliament 3rd March, 1949
Coming into Operation 14th March, 1949

I, William Allen, Viscount Jowitt, Lord High Chancellor of Great Britain, with the concurrence of the President of the Board of Trade, in exercise of the powers conferred upon me by Section 365 (1) of the Companies Act, 1948(a), and of all other powers enabling me in that behalf do hereby make the following Rules:—

PRELIMINARY

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

Interpre-
tation of
terms.

“ The Act ” means the Companies Act, 1948.

“ The Company ” means a company which is being wound-up, or against which proceedings to have it wound-up or proceedings under section 210 of the Act have been commenced.

“ Judge ” means in the High Court the Judge who for the time being exercises the jurisdiction of the High Court to wind-up Companies, and in any County Court the Judge thereof.

“ Prescribed ” in relation to fees or charges means prescribed by the Rules of the Supreme Court.

“ Proceedings ” means the proceedings in the winding-up of a Company under the Act, or proceedings under section 210 of the Act.

“ Registrar ” means in the High Court any of the Registrars in Bankruptcy of the High Court, and any person who shall be appointed to fill the office of Registrar under these Rules, and where a winding-up of a Company is in the District Registry of Liverpool or Manchester means the District Registrar; and in a County Court, where there are joint Registrars means either of such Registrars, or a Deputy Registrar, and in any Court other than the High Court, means the officer of the Court whose duty it is to exercise in relation to a winding-up the functions which in the High Court are exercised by a Registrar or Master.

“ The Rules ” means these Rules, and includes the prescribed Forms.

“ Sealed ” means sealed with the seal of the Court.

“ Taxing Officer ” means the Officer of the Court whose duty it is to tax costs in the proceedings of the Court under its ordinary jurisdiction.

Unless the context otherwise requires words or expressions contained in these Rules shall bear the same meaning as in the Act or any statutory modification thereof.

Application
of rules.

2.—(1) Subject to the limitations hereinafter mentioned, these Rules shall apply to the proceedings in every winding-up under the Act which shall commence on and after the date on which these Rules come into operation and to all proceedings under section 210 of the Act, and they shall also, so far as practicable, and subject to any general or special order of the Court, apply to all proceedings which shall be taken or instituted after the said date in the winding-up of a company which commenced on or after the first day of January, 1891.

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

(3) Rules which from their nature and subject matter are, or which by the head lines above the group in which they are contained or by their terms are made applicable only to the 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 section 210 of the Act.

Use of
forms in
Appendix.

3. 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:

Provided that the Board of Trade 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 Board of Trade 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 *London Gazette*.

COURT AND CHAMBERS

Office of
Registrar
in High
Court.

4.—(1) All proceedings in the High Court shall from time to time be attached to one or more of the Registrars, who shall, together with the necessary clerks and officers, and subject to the Act and Rules, act under the general or special directions of the Judge.

(2) Every other Registrar may act for and in place of such Registrar as above-mentioned in all proceedings under the Acts and Rules, including the holding of public examinations, and when so acting such other Registrar shall be deemed to be the Registrar for the purposes of the Act and Rules.

(3) In every cause or matter within the jurisdiction of the Judge, whether by virtue of the Act, or by transfer, or otherwise, the Registrar shall, in addition to his powers and duties under the Rules, have all the powers and duties of a Master, Registrar, or Taxing Master.

5.—(1) The following matters and applications in the High Court shall be heard in open Court:—

Matters in High Court to be heard in Court and Chambers.

- (a) Petitions.
- (b) Appeals to the High Court from the Board of Trade and from the Official Receiver when acting as Official Receiver and not as Liquidator.
- (c) Applications under section 343 of the Act.
- (d) Applications under section 352 of the Act.
- (e) Applications for the committal of any person to prison for contempt.
- (f) 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 High Court under section 268 of the Act shall be held in Court or in Chambers as the Court shall direct.

(3) Every other matter or application in the High Court under the Act to which the Rules apply may be heard and determined in Chambers.

6.—(1) In Courts other than the High Court the following matters and applications to the Court shall be heard in open Court:—

Proceeding in Courts other than High Court.

- (a) Petitions.
- (b) Public Examinations.
- (c) Applications under sub-section (1) of section 334 of the Act.
- (d) Applications to rectify the Register.
- (e) Appeals from the Official Receiver and Board of Trade.
- (f) Appeals from any decision or act of the Liquidator.
- (g) Applications relating to the admission or rejection of proofs.
- (h) Proceedings under section 333 of the Act.
- (i) Applications under section 352 of the Act.
- (j) Applications under section 343 of the Act.
- (k) Applications under sub-section (1) and (2) of section 332 of the Act.
- (l) Applications under section 188 of the Act.
- (m) Applications under sub-section (2) of section 448 of the Act.
- (n) Applications for the committal of any person to prison for contempt.
- (o) 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) Any other matter or application may be heard and determined in Chambers.

Applica-
tions in
Chambers.

7. Subject to the provisions of the Act and Rules, in every Court:—

- (1) the Registrar may under the general or special directions of the Judge hear and determine any application or matter which under the Act and Rules may be heard and determined in Chambers.
- (2) any matter or application before the Registrar may at any time be adjourned by him to be heard before the Judge either in Chambers or in Court.
- (3) any matter or application may, if the Judge or, as the case may be, the Registrar thinks fit, be adjourned from Chambers to Court or from Court to Chambers.

Motions
and Sum-
monses.
Form 1.

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 two clear days before the day named in the notice for hearing the motion, which day must be one of the days appointed for the sittings of the Court.

(2) Every application in Chambers shall be made by summons, which, unless otherwise ordered, shall be served on every person against whom an order is sought, and shall require the person or persons to whom the summons is addressed to attend at the time and place named in the summons.

Place of
Sitting of
County
Court.

9. Subject to the orders of the Lord Chancellor the place of sitting of each County Court having jurisdiction under the Act shall, for the purposes of such jurisdiction, be the town and place in which the Court holds its sittings for the general business of the Court.

Times for
holding
Courts
other than
the High
Court.

10. Subject to the provisions of the Act, the times of the sitting of each Court other than the High Court, in matters relating to the winding-up of Companies and applications under section 210 of the Act, shall be those which are appointed for the transaction of the general business of the Court, unless the Judge of any such Court shall otherwise order.

PROCEEDINGS

Title of
proceed-
ings.
Forms 2
and 3.

11.—(1) Every proceeding shall be dated, and shall, with any necessary additions, be intituled in the matter of the Company to which it relates and in the matter of the Companies Act, 1948, and otherwise as in Forms 2 or 3 whichever is appropriate. Numbers and dates may be denoted by figures.

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

Written or
printed pro-
ceedings.

12. All proceedings shall be written or printed, or partly written or partly printed on paper of the size of 13 inches in length and 8 inches in breadth, or thereabouts, and must have a stitching margin; but no objection shall be allowed to any proof or affidavit on account only of its being written or printed on paper of other size.

Process to
be sealed.

13. 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.

14. Every summons in proceedings in the High Court shall be prepared by the applicant or his solicitor and issued from the office of the Registrar. A summons, when sealed, shall be deemed to be issued. The person obtaining the summons shall leave in the Registrar's office a duplicate which shall be stamped with the appropriate stamp and filed. Issue of Summons.
15. Every order, whether made in Court or in Chambers, shall be drawn up by the Registrar, unless in any proceeding, or classes of proceedings, the Judge or Registrar who makes the order shall direct that no order need be drawn up. Where a direction is given that no order need be drawn up, the note or memorandum of the order, signed or initialled by the Judge or the Registrar making the order, shall be sufficient evidence of the order having been made. Orders.
16. All petitions, affidavits, summonses, orders, proofs, notices, depositions, bills of costs and other proceedings in the High Court shall be kept and remain of record in the office of the Registrar and, subject to the directions of the Court, shall be placed in one continuous file, and no proceedings shall be filed in the Central Office. File of proceedings in office of Registrar (High Court).
17. In Courts other than the High Court a file of proceedings shall be kept on which, subject to the directions of the Court, all petitions, affidavits, summonses, orders, proofs, notices, depositions and other proceedings in the matter shall be placed and remain of record as far as possible in continuous order. File of proceedings in Courts other than High Court.
18. In every Court all office copies of petitions, affidavits, depositions, papers and writings, or any parts thereof, required by the Official Receiver or any liquidator, contributory, creditor, officer of a company, or other person entitled thereto, shall be provided by the Registrar, and shall, except as to figures, be fairly written out at length, and be sealed and delivered out without any unnecessary delay, and in the order in which they shall have been bespoken. Office copies.
19. Every person who has been a director or officer of a Company which is being wound up, and every duly authorised officer of the Board of Trade, 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. Inspection of file
20. Where, in the exercise of their functions under the Act or Rules, the Board of Trade or the Official Receiver requires to inspect or use the file of proceedings the Registrar 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 Board of Trade or Official Receiver, as the case may be. Use of file by Board of Trade and Official Receiver.
21. Every officer of a Court who shall receive any document to which an adhesive stamp shall be affixed, shall immediately upon receipt of the document deface the stamp thereon, in the High Court in such manner as the Commissioners of Inland Revenue may from time to time direct, and in any other Court by writing partly on the stamp Defacement of stamps.

and partly on the document the name of the matter, or in such other manner as the Commissioners of Inland Revenue may from time to time direct, and no such document shall be filed or delivered until the stamp thereon shall have been defaced in manner aforesaid; and it shall be the duty of the party presenting or receiving such document to see that the defacement hereby prescribed has been duly made.

SERVICE OF PROCESS AND ENFORCEMENT OF ORDERS

Service of
Process in
County
Court.

22.—(1) It shall be the duty of the Registrar of a County Court to serve such orders, summonses, petitions and notices as the Court may require him to serve and to execute warrants and other process.

(2) Nothing in this Rule shall require any order, summons, petition, or notice, to be served by a bailiff or officer of the Court which is not specially by the Act or Rules required to be so served, unless the Court in any particular proceeding by order specially so directs.

Service
by post.

23. All notices, summonses, and other documents other than those of which personal service is required, may be sent by prepaid post letter 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 by the post office, and notwithstanding the same may be returned by the post office.

Validity of
service.

24. No service shall be deemed invalid by reason that the name, or any of the names other than the surname of the person to be served, has been omitted from the document containing the person's name, provided that the Court is satisfied that in other respects the service of the document has been sufficient.

Enforce-
ment of
Orders.

25.—(1) Every order of a Court having jurisdiction to wind up a Company, made in the exercise of the powers conferred by the Act and Rules, may be enforced by such Court as if it were a judgment or order of the Court made in the exercise of its ordinary jurisdiction.

(2) Every such order of a County Court and every process issued therein may be enforced, executed and dealt with not only by such Court but by any County Court, whether such County Court has jurisdiction to wind up a company or not, as if such order or process were made or issued for the enforcement of a judgment or order made by such last mentioned Court in the exercise of its ordinary jurisdiction.

PETITION

Form of
petition.
Forms 4, 5
and 5A.

26. Every petition shall be in the Forms Nos. 4, 5 or 5A in the Appendix with such variations as circumstances may require.

Presenta-
tion of
petition.

27. A petition shall be presented at the office or chambers of the Registrar, who shall appoint the time and place at which the petition is to be heard. Notice of the time and place appointed for hearing the petition shall be written on the petition and sealed copies thereof, and the Registrar may, at any time before the Petition has been advertised, alter the time appointed and fix another time.

28. Every petition shall be advertised seven clear days before the hearing as follows:—

- (1) In the case of a Company whose registered office, or if there shall be no such office then whose principal or last known principal place of business, is or was situate within ten miles of the principal entrance of the Royal Courts of Justice, once in the *London Gazette*, and once at least in one London daily morning newspaper, or in such other newspaper as the Court directs.
- (2) In the case of any other Company, once in the *London Gazette*, and once at least in one local 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 Court.
- (3) The advertisement shall state the day on which the petition was presented, and the name and address of the petitioner, and of his solicitor and London agent (if any), and shall contain a note at the foot thereof, stating that any person who intends to appear on the hearing of the petition, either to oppose or support, must send notice of his intention to the petitioner, or to his solicitors or London agent, within the time and manner prescribed by Rule 34, and an advertisement of a petition for the winding-up of a Company by the Court which does not contain such a note shall be deemed irregular.

Advertisement of petition.
Forms 6 and 6A.

And if the petitioner or his solicitor does not within the time hereby prescribed or within such extended time as the Registrar may allow duly advertise the petition in the manner prescribed by this Rule the appointment of the time and place at which the petition is to be heard shall be cancelled by the Registrar and the petition shall be removed from the file unless the Judge or the Registrar shall otherwise direct.

29. 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 principal 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.

Service of petition.
Forms 7 and 8.

30. Every petition shall be verified by an affidavit referring thereto. Such affidavit shall be made by the petitioner, or by one of the petitioners, if more than one, or, in case the petition is presented by a corporation, by some director, secretary, or other principal officer thereof, and shall be sworn after and filed within four days after the petition is presented, and such affidavit shall be sufficient *prima facie* evidence of the statements in the petition.

Verification of petition.
Forms 9 and 10.

31. 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.

Copy of petition to be furnished to creditor or contributory.

PROVISIONAL LIQUIDATOR

Appoint-
ment of
Provisional
Liquidator.

32.—(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, and upon proof by affidavit of sufficient ground for the appointment of a Provisional Liquidator, 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.

Form 11.

(2) The order appointing the Provisional Liquidator, shall bear the number of the petition, and shall state the nature and a 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, charges, and expenses 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 Receiver is appointed Provisional Liquidator, and may retain out of such property the amounts of such costs, charges, and expenses.

(4) Where any person other than the Official Receiver has been appointed Provisional Liquidator and the Official Receiver 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 Receiver such sum, if any, as the Court directs.

HEARING OF PETITIONS AND ORDERS MADE THEREON

Attendance
before
hearing to
show com-
pliance
with rules.

33. After a petition has been presented, the petitioner, or his solicitor shall, on a day to be appointed by the Registrar, attend before the Registrar 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 the Rules as to petitions have been duly complied with by the petitioner. No order shall be made on the petition of any petitioner who has not, prior to the hearing of the petition, attended before the Registrar at the time appointed, and satisfied him in manner required by this Rule.

Notice by
persons who
intend to
appear.

34. Every person who intends to appear on the hearing of a petition shall serve on, or send by post to, the petitioner, or his solicitor or London agent, at the address stated in the advertisement of the petition, notice of his intention. The notice shall contain the address of such person, and shall be signed by him or by his solicitor or London agent, and 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 six o'clock in the afternoon of the day previous to the day appointed for the hearing of the petition, or if such day be a Monday, not later than one o'clock in the afternoon of the Saturday previous to such day. The notice shall be in Form 12 with such variations as circumstances may

Form 12.

require. 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.

35. The petitioner, or his solicitor or London agent, shall prepare a list of the names and addresses of the persons 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 13. On the day appointed for hearing the petition a fair copy of the list (or if no notice of intention to appear has been given a statement in writing to that effect) shall be handed by the petitioner, or his solicitor or London agent, to the Court prior to the hearing of the petition.

List of names and addresses of persons who appear on the petition.
Form 13.

36.—(1) Affidavits in opposition to a petition shall be filed within seven days of the date on which the affidavit verifying the petition is filed, and notice of the filing of every affidavit in opposition to such a petition shall be given to the petitioner or his solicitor or London agent, on the day on which the affidavit is filed.

Affidavits in opposition and reply.

(2) An affidavit in reply to an affidavit filed in opposition to a petition shall be filed within three days of the date on which notice of such affidavit is received by the petitioner or his solicitor or London agent.

37. 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 (1) fails to advertise his petition within the time prescribed by these Rules or such extended time as the Registrar may allow or (2) 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 on in Court on the day originally fixed for the hearing thereof, or on any day to which the hearing has been adjourned, or (3) 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. 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.

Substitution of creditor or contributory for withdrawing petitioner.

ORDER TO WIND-UP A COMPANY AND ORDER UNDER SECTION 210 OF THE ACT

38. 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 Registrar shall, on the same day, send to the Official Receiver a notice informing him that the order has been pronounced.

Notice that winding-up order has been pronounced to be given to Official Receiver.
Forms 14 and 15.

The notice shall be in Forms 14 and 15 respectively, with such variations as circumstances may require.

39. It shall be the duty of the petitioner, or his solicitor or London agent, and of all other persons who have appeared on the hearing of the petition, at latest on the day following the day on which an order for the winding-up of a Company or an order under Section 210 of the Act is pronounced in Court to leave at the Registrar's office all the documents required for the purpose of enabling the Registrar to complete the order forthwith.

Documents for drawing up order to be left with Registrar.

- No appointment for settling order. **40.** Except in the case of an order made under section 210 of the Act it shall not be necessary for the Registrar to make an appointment to settle the order, unless in any particular case the special circumstances make an appointment necessary.
- Contents of winding-up order. **41.** 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 Receiver may require, to attend on the Official Receiver at such time and place as he may appoint and to give him all information he may require.
- Forms 11 and 16.
- Transmission and advertisement of winding-up order. **42.—(1)** When an order that a Company be wound up, 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 post or otherwise by the Registrar to the Official Receiver.
 (b) The Official Receiver shall cause a sealed copy of the order to be served upon the Company by prepaid letter 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 230 of the Act is directed to be so forwarded by the Company or otherwise as may be prescribed.
 (c) The Official Receiver shall forthwith give notice of the order to the Board of Trade, who shall forthwith cause the notice to be gazetted.
 (d) The Official Receiver shall forthwith send notice of the order to such local paper as the Board of Trade may from time to time direct, or, in default of such direction, as he may select.
- Form 103. (1).
- Form 17.
- Form 18. **(2)** An order for the winding-up of a Company subject to the supervision of the Court shall before the expiration of twelve days from the date thereof be advertised by the petitioner, once in the *London Gazette*, and shall be served on such persons (if any) and in such manner as the Court shall direct.
(3) Where an Order under section 210 of the Act 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) of this Rule, the Official Receiver 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 Act and Rules of the Supreme Court relative to such matters shall apply as the Court may direct.
- Notice to the Sheriff or Officer charged with execution. **43.** For the purposes of section 326 of the Act a notice that (1) a winding-up petition has been presented, or (2) a winding-up order has been made, or (3) a provisional liquidator has been appointed, or (4) a meeting has been called at which there is to be proposed a resolution for the voluntary winding-up of the company, or (5) a resolution has been passed for the voluntary winding-up of the company, shall be in writing and shall be addressed, where the execution is in respect of a judgment of the High Court, to the Sheriff, and in any other case, to the officer charged with the execution, and may

be served by being delivered by hand or by registered post, in the case of a notice to a Sheriff, at the office of the Under-Sheriff, and in any other case, at the office of the officer charged with the execution.

Provided that where a winding-up petition is presented or a winding-up order is made or a provisional liquidator is appointed in a County Court, the filing of the petition or the making of the order or the appointment of a provisional liquidator shall, for the purposes of section 326 of the Act, be sufficient notice to the Registrar of that Court, that the petition has been presented or the order made or the provisional liquidator appointed, as the case may be.

TRANSFERS OF ACTIONS AND PROCEEDINGS

44.—(1) Where an order has been made for the winding-up of a Company then if such order was made by the High Court or if the proceedings have been transferred to the High Court the Judge shall have power, without further consent, to order the transfer to him of any action, cause or matter pending in any other Court or Division brought or continued by or against the Company, and any action or proceeding by a mortgagee or debenture holder of the Company against the Company, for the purpose of realising his security, or by any other person for the purpose of enforcing a claim against the Company's assets or property, which is pending in the High Court or before any Judge thereof shall without further order be transferred to the Judge of the High Court. In the case of applications in Chambers in actions so transferred where the practice in winding-up is different from the practice in the Chancery Division the practice in winding-up shall prevail.

Transfer of actions.

(2) Where any action brought by or against a Company against which a winding-up order has been made is transferred to the Judge of the High Court, the Registrar may, under the general or special directions of the Judge, hear, determine and deal with any application, matter, or proceeding which, if the action had not been transferred, would have been determined in Chambers. These provisions shall apply to the proceedings in any action in which by the Rules of the Supreme Court or otherwise the Chamber proceedings are directed to be dealt with by the Registrar.

45. The Judge of the High Court may at any time, for good cause shown, order the proceedings in any Court other than the High Court to be transferred to the High Court, or any proceedings in the High Court to be transferred from the High Court to any other Court.

Transfer of proceedings by Judge of High Court.
Form 19.

46. The Judge of any Court, other than the High Court or a Palatine Court, may at any time, for good cause shown, order any proceedings which have been commenced or are pending in his Court to be transferred to any Court which has jurisdiction to order the winding-up of a Company, not being the High Court or a Palatine Court.

Transfer of proceedings by Judge of Court other than High Court or Palatine Court.
Form 19.

- Notice of application to Official Receiver. **47.** In a winding-up by the Court, notice of an application for a transfer of proceedings shall before the hearing thereof, be served by the applicant on the Official Receiver of the Court in which the proceedings are pending and on the Official Receiver of the Court to which the proceedings are sought to be transferred.
- Procedure where proceedings transferred. **48.** When an order for the transfer of proceedings has been made:—
 (1) The person on whose application the transfer has been made shall lodge with the Registrar of the Court to which the proceedings are transferred a sealed copy of the order of transfer.
 (2) In a winding-up by the Court the Official Receiver of the Court to which the proceedings are transferred shall (unless the Court which orders the transfer or the Court to which the proceedings are transferred shall direct that some other Official Receiver shall become Official Receiver in the proceedings) become the Official Receiver in the proceedings.
 (3) The records of the proceedings shall be transmitted to the Registrar of the Court to which the proceedings are transferred, and in a winding-up by the Court such Registrar, as soon as he has received the records, shall give notice of the transfer to the Official Receiver of his Court, or other the person who has become Official Receiver in the proceedings and such Official Receiver shall give notice of the transfer to the Board of Trade.
 (4) The proceedings shall receive a new distinctive number.
- Form 20. **49.** Whenever the Lord Chancellor by order shall exclude any County Court from having jurisdiction under the Act, or shall attach the district or any part of the district of a County Court to any other County Court, any proceedings pending in the Court or district to which the order relates shall become transferred to such Court as shall be mentioned for the purpose in the order and thereupon the Rules as to transfer of proceedings shall apply to the transfer of such pending proceedings in all respects as if the proceedings had been transferred by order of a Court having power to transfer proceedings.
- Transfer of jurisdiction of County Court. **SPECIAL MANAGER**
- Appointment of Special Manager. **50.**—(1) An application by the Official Receiver for the appointment of a special manager shall be supported by a report of the Official Receiver, 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 Receiver, ought to be allowed to the special manager, or that it is, in the opinion of the Official Receiver, desirable that the fixing of such remuneration should be deferred. No affidavit by the Official Receiver 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.
 (3) A copy of the order appointing a special manager shall be transmitted to the Board of Trade by the Official Receiver.
- Accounting by Special Manager. Form 21. **51.** Every special manager shall account to the Official Receiver, and the Special Manager's accounts shall be verified by affidavit, and, when approved by the Official Receiver, the totals of the receipts and payments shall be added by the Official Receiver to his accounts.

STATEMENT OF AFFAIRS

- 52.—(1)** A person who under section 235 of the Act has been required by the Official Receiver to submit and verify a statement of affairs of a Company, shall be furnished by the Official Receiver with such forms and instructions as the Official Receiver 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 Receiver shall cause to be filed with the Registrar the verified statement of affairs. Preparation of statement of affairs.
Form 22.
- (2) The Official Receiver may from time to time hold personal interviews with any such person as is mentioned in paragraphs (a) (b) (c) or (d) of subsection (2) of section 235 of the Act for the purpose of investigating the Company's affairs, and it shall be the duty of every such person to attend on the Official Receiver at such time and place as the Official Receiver may appoint and give the Official Receiver all information that he may require.
- 53.** When any person requires any extension of time for submitting the statement of affairs, he shall apply to the Official Receiver, 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. Extension of time for submitting statement of affairs.
- 54.** After the statement of affairs of a Company has been submitted to the Official Receiver 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 Receiver 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 Receiver in relation to the statement of affairs. Information subsequent to statement of affairs.
- 55.** Any default in complying with the requirements of section 235 of the Act may be reported by the Official Receiver to the Court. Default.
- 56.** 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 Receiver for his sanction and submit a statement of the estimated costs and expenses which it is intended to incur; and, 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 Receiver. Expenses of statement of affairs.
- 57.—(1)** Any application to dispense with the requirements of section 235 of the Act shall be supported by a report of the Official Receiver showing the special circumstances which in his opinion render such a course desirable. Dispensing with statement of affairs.
- (2) When the Court has made an order dispensing with the requirements of the said section, 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.

APPOINTMENT OF LIQUIDATOR IN A WINDING-UP BY THE COURT

- Appoint-
ment of
Liquidator
on report of
meetings of
creditors
and con-
tributories.
Form 23.
- 58.**—(1) As soon as possible after the first meetings of creditors and contributories have been held the Official Receiver, or the Chairman of the meeting, as the case may be, shall report the result of each meeting to the Court.
- (2) Upon the result of the meetings of creditors and 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 Receiver, 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 Receiver forthwith make any appointment necessary for giving effect to any such resolutions or 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 Receiver in such manner as the Court shall direct, but so that the first or only advertisement shall be published not less than seven days before the time so fixed.
- (4) Upon the consideration of the resolutions and determinations of the meetings the Court shall hear the Official Receiver and any creditor or contributory.
- Forms 24
and 103 (7).
- (5) If a Liquidator is appointed a copy of the order appointing him shall be transmitted to the Board of Trade by the Official Receiver, and the Board of Trade shall, as soon as the Liquidator has given security, cause notice of the appointment to be gazetted. The expense of gazetting the notice of the appointment shall be paid by the Liquidator, but may be charged by him on the assets of the Company.
- Form 25.
- (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.
- Form 103
(8).
- (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 Receiver shall, on the request of not less than one-tenth in value of the creditors or contributories summon meetings 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 section 251 of the Act in which case the Official Receiver shall remain Liquidator.

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

- Standing
security to
Board of
Trade.
- 59.** In the case of a Special Manager or a Liquidator other than the Official Receiver, 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 Board of Trade 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 Board of Trade shall fix the amount and nature of such security, and may from time to time, as they think fit, either increase or diminish the amount of special or general security which any person has given.
- (4) The certificate of the Board of Trade that a Liquidator or Special Manager has given security to their satisfaction shall be filed with the Registrar. Form 26.
- (5) The cost of furnishing the required security by a Liquidator or Special Manager, including any premiums which he may pay to a Guarantee Society, shall be borne by him personally, and shall not be charged against the assets of the Company as an expense incurred in the winding-up.

60.—(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 Receiver shall report such failure to the Court, who may thereupon rescind the order appointing the Liquidator or Special Manager. Failure to give or keep up security.

(2) If a Liquidator or Special Manager fails to keep up his security the Official Receiver 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 meetings 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 meetings shall be summoned and the same proceedings may be taken as in the case of a first appointment of a Liquidator.

PUBLIC EXAMINATION

61. The consideration of a report made by the Official Receiver pursuant to subsection (2) of section 236 of the Act shall be before the Judge of the Court personally in Chambers, and the Official Receiver 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. Consideration of report.

62. Where the Judge makes an order under section 270 of the Act, directing any person or persons to attend for public examination:— Procedure consequent on order for public examination.

(a) The examination shall be held before the Judge: Provided that in the High Court the Judge may direct 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 Registrar or before any of the persons mentioned in subsection (9) of the said section. Form 27.

- (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 Registrar, or one of the persons mentioned in subsection (g) of the said section, 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.

Application for day for holding examination.

Appointment of time and place for public examination.

Form 28.

Notice of public examination to creditors and contributories.
Form 103
(3).

Default in attending.
Form 29.

Warrants of arrest.

Notes of examination to be filed.

Forms 30 and 31.

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

64. 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 Receiver to the person who is to be examined by sending such notice in a registered letter addressed to his usual or last known address.

65.—(1) The Official Receiver shall give notice of the time and place appointed for holding a public examination to the creditors and contributories by advertisement in such newspapers as the Board of Trade from time to time direct, or in default of any such direction as the Official Receiver thinks fit, and shall also forward notice of the appointment to the Board of Trade to be gazetted.

(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.

66.—(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 good cause is shown by him for such failure, or if before the day appointed for the examination the Official Receiver 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 High Court under this Rule shall be issued in the Central Office of the Supreme Court pursuant to an order of the Court directing such issue.

67. The notes of every public examination shall, after being signed as required by subsection (7) of section 270 of the Act, be filed with the Registrar.

PROCEEDINGS BY OR AGAINST DIRECTORS, PROMOTERS, AND OFFICERS.

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

- (a) Section 333.
- (b) Subsections (1) or (2) of section 332.
- (c) Section 188.
- (d) Subsection (2) of section 448.

Applications
by or
against
delinquent
directors,
officers and
promoters.

shall in any court other than the High Court be made by motion to the Court. In the High Court the application shall be made by a summons returnable in the first instance in Chambers. 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 the Rules of the Supreme Court to be served, on every person against whom an order is sought, not less than eight days before the day named in the summons for hearing the application. Where any such application is made by summons no affidavit or report shall be filed before the return of the summons.

(2) On the return of the summons the Court may 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 either before the Judge on the hearing in Court or in Chambers of any deponents to affidavits in support of or in opposition to the application, as to any report it may require the Official Receiver or Liquidator to make and generally as to the procedure on the summons and for the hearing thereof.

(3) Where any such order as is mentioned in paragraph (2) of this Rule has directed that points of claim and defence shall be delivered then if subsequently to such order and before the summons has been set down for trial or adjourned to the Judge either party wishes to apply for any further direction as to any interlocutory matter or thing he shall restore the summons to the Registrar's list and shall give two clear days' notice in writing to the other party stating the grounds of the application. A copy of such notice shall be filed with the Registrar two clear days before the day for which the summons is restored.

69. Where the application is made by motion the Court may at any time before making an order require the Official Receiver or Liquidator to furnish to the Court a report with respect to any facts or matters which are in his opinion relevant to the application and may give any directions it may see fit with regard to any of the matters mentioned in paragraph (2) of the last preceding Rule. Notice of any such intended motion shall be served on every person against whom an order is sought, not less than eight days before the day named in the notice for hearing the motion. A copy of every report and affidavit intended to be used in support of the motion shall be served on every person to whom notice of motion is given not less than four days before the hearing of the motion.

Notice of
application.

70.—(1) Where any application under section 188 of the Act is made or heard after a public examination under section 270 of the Act which has been held before the Registrar or any of the persons mentioned in subsection (9) of the said section 270 then unless the Judge shall otherwise direct such application shall be heard and determined by such Registrar or other person.

Hearing of
application.

The Judge shall personally hear all other applications under the said section 188: Provided that in the High Court the Judge may direct that such applications or any of them shall be heard and determined by the Registrar.

(2) Where any order has been made under the said section, any application for leave arising out of such order shall be made in the winding-up of the Company in relation to which such order was made and the dissolution of the Company or the stay of all proceedings in such winding-up shall not be a bar to such application or to the granting of leave.

Use of
depositions
taken at
public
examina-
tions.

71. 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 270 of the Act, then in any proceedings subsequently instituted under any of the provisions of the Act mentioned in paragraph (1) of Rule 68, 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 270 of the Act and the order for the public examination, was or had the opportunity of being present at and taking part in the examination:

Provided that 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 fifteen 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 parts of notes (except notes of the person's own depositions), and provided also that 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.

WITNESSES AND DEPOSITIONS

Shorthand
Notes.
Forms 32
and 33.

72. If the Court or the officer of the Court before whom any examination under the Act and Rules is directed to be held shall in any case, and at any stage of the proceedings, be of opinion that it would be desirable that a person (other than the person before whom an examination is taken) should be appointed to take down the evidence of any person examined in shorthand or otherwise, it shall be competent for the Court or officer aforesaid to make such appointment. The person at whose instance the examination is taken shall nominate a person for the purpose, and the person so nominated shall be appointed, unless the Court or officer holding the examination shall otherwise order. Every person so appointed shall be paid a sum not exceeding two guineas a day, and a sum not exceeding 1s. per folio of 72 words for any transcript of the evidence that may be required, and such sums shall be paid by the party at whose instance the appointment was made, or out of the assets of the Company as may be directed by the Court.

73.—(1) If a person examined before a Registrar or other officer of the Court who has no power to commit for contempt of Court, refuses to answer to the satisfaction of the Registrar or officer any question which he may allow to be put, the Registrar or officer 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.

Committal
of contu-
macious
witness.
Form 34.

(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 Registrar or other officer 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.

74.—(1) The Official Receiver may attend in person, or by an Assistant Official Receiver, or by counsel or by solicitors employed for the purpose, any examination of a witness under section 268 of the 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.

Depositions
at private
examina-
tions.

(2) The notes of the depositions of a person examined under section 268 of the Act, or under any order of the Court before the Court, or before any officer of the Court, or person appointed to take such an examination (other than the notes of the depositions of a person examined at a public examination under section 270 of the Act) shall be forthwith lodged in the Chambers of the Registrar but shall not be filed, or be open to the inspection of any creditor, contributory, or other person, except the Official Receiver or Liquidator, or any Provisional Liquidator other than the Official Receiver, 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.

DISCLAIMER

75.—(1) Any application for leave to disclaim any part of the property of a Company pursuant to subsection (1) of section 323 of the Act shall be by ex parte summons. Such summons shall be supported by an affidavit showing who are the parties interested and what their interests are. On the hearing of the summons the Court shall give such directions as it sees fit and in particular directions as to the notices to be given to the parties interested or any of them and the Court may adjourn the application to enable any such party to attend.

Disclaimer.
Forms 35
and 36.

(2) Where a Liquidator disclaims a leasehold interest he shall forthwith file the disclaimer at the office of the Registrar. 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. A disclaimer shall be in the Form No. 35 and a notice of disclaimer in the Form No. 36 in the Appendix with such variations as circumstances may require.

(3) 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.

VESTING OF DISCLAIMED PROPERTY

Vesting of Disclaimed Property.

76.—(1) Any application under subsection (6) of section 323 of the 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) Where such an application as aforesaid relates to disclaimed property of a leasehold nature and it appears that there is any mortgagee by demise (including a chargee by way of legal mortgage), 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 as aforesaid upon the terms required by the above-mentioned subsection 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.

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

Report by Official Receiver on arrangements and compromises.

77. 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 Receiver 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 Receiver or the Board of Trade, ought to be brought to the attention of the Court. The report shall not be placed upon the file, unless and until the Court shall direct it to be filed.

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

Collection and distribution of Company's assets by Liquidator.

78.—(1) The duties imposed on the Court by subsection (1) of section 257 of the Act in a winding-up by the Court with regard to the collection of the 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 subsection (1) of section 257 of the Act, and paragraph (1) of this Rule, the Liquidator in a winding-up by the Court 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.

79. The powers conferred on the Court by section 258 of the 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 *primâ facie* entitled.

Power of Liquidator to require delivery of property.

Form 37.

LIST OF CONTRIBUTORIES IN A WINDING-UP BY THE COURT

80. 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 subsection (2) of section 257 of the Act.

Liquidator to settle list of contributories.

Form 38.

81. 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.

Appointment of time and place for settlement of list.

Forms 39 and 40.

82. 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.

Settlement of list of contributories.

Form 41.

83. 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.

Notice to contributories.

Forms 42 and 43.

84.—(1) Subject to the power of the Court to extend the time or to allow an application to be made notwithstanding the expiration of the time limited for that purpose, 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.

Application to the Court to vary the list.

Form 44.

(2) The Official Receiver 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.

Variation of or addition to list of contributories. Form 45. 85. 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. Form 46. 86. The powers and duties of the Court in relation to making calls upon contributories conferred by section 260 of the Act, shall and may be exercised, in a winding-up by the Court, by the Liquidator as an officer of the Court subject to the proviso to section 273 of the Act, and to the following regulations:—

- Form 47. (1) Where the Liquidator desires to make any call on the contributories, or any of them for any purpose authorised by the Act, 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.
- Form 48. (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 seven 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 London newspaper, or, where the winding-up is not in the High Court, in a newspaper circulating in the district of the Court in which the proceedings are pending. 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.

Application to the Court for leave to make a call. Forms 49 to 52. 87. 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 Acts, shall be made by summons stating the proposed amount of such call, which summons shall be served four 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.

Document making the call. Form 53. 88. When the Liquidator is authorised by resolution or order to make a call on the contributories he shall file with the Registrar a document making the call in the Form 53 in the Appendix with such variations as circumstances may require.

89. 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 (if any), 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 need not be advertised unless for any special reason the Court so directs.

Service of notice of a call.
Forms 48, 52, 54 and 55.

90. The payment of the amount due from each contributory on a call may be enforced by order of the Court, to be made in Chambers on summons by the Liquidator.

Enforcement of call.

Forms 56, 57 and 58.

PROOFS

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

Proof of debt.

92. A debt may be proved in any winding-up by delivering or sending through the post an affidavit verifying the debt. In a winding-up by the Court the affidavit shall be so sent to the Official Receiver or if a Liquidator has been appointed, to the Liquidator; and in any other winding-up the affidavit may be so sent to the Liquidator.

Mode of proof.

93. An affidavit proving a 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.

Verification of proof.

94. An affidavit proving a 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 Receiver or Liquidator to whom the proof is sent may at any time call for the production of the vouchers.

Contents of proof.
Form 59.

95. An affidavit proving a debt shall state whether the creditor is or is not a secured creditor.

Statement of security.

96. An affidavit proving a debt may in a winding-up by the Court be sworn before an Official Receiver, or Assistant Official Receiver, or any Officer of the Board of Trade or any Clerk of an Official Receiver duly authorised in writing by the Court or the Board of Trade in that behalf.

Proof before whom sworn.

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

Costs of proof.

98. 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 centum on the net amount of his claim and (b) all trade discounts.

Discount.

99. 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. Provided that where the Liquidator remains in occupation of premises

Periodical payments.

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.

Interest.

100. 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 a rate not exceeding four per centum per annum 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.

Proof for debt payable at a future time.

101. 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 of five per centum per annum 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.

Proof under section 319.

102. Unless the Official Receiver or Liquidator shall in any special case otherwise direct formal proof of the debts mentioned in paragraph (e) of subsection (1) of section 319 of the Act shall not be required.

Workmen's wages.
Form 60.

103. In any case in which it appears that there are numerous claims for wages or accrued holiday remuneration by workmen and others 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 workmen and others, 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 workmen and others.

Production of bills of exchange and promissory notes.

104. 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 Receiver, 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.

Transmission of proofs to Liquidator.

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

ADMISSION AND REJECTION OF PROOFS AND PREFERENTIAL CLAIMS AND APPEAL TO THE COURT

Notice to Creditors to prove.

106.—(1) Subject to the provisions of the Act, and unless otherwise ordered by the Court, the Liquidator in any winding-up may from time to time fix a certain day, which shall be not less than fourteen 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 319 of the Act, or to be excluded from the benefit of any distribution made before such debts are proved, 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, who has not proved his debt, and to every person mentioned in the Statement of Affairs as 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.

(3) All the Rules hereinafter set out as to admission and rejection of proofs shall apply with the necessary variations to any such claim to priority as aforesaid.

107. 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. Examination of proof. Form 6r.

108. 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 in a winding-up by the Court 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 twenty-one days from the date of the service of the notice of rejection. Appeal by creditor.

109. 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. Expunging at instance of Liquidator.

110. 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. Expunging at instance of creditor.

111. 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. Oaths.

112. In a winding-up by the Court the Official Receiver, 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. Official Receiver's powers.

113. In a winding-up by the Court the Official Receiver, where no other Liquidator is appointed, shall, before payment of a dividend, file all proofs tendered in the winding-up, with a list thereof, distinguishing in such list the proofs which were wholly or partly admitted, and the proofs which were wholly or partly rejected. Filing proofs by Official Receiver.

Proofs to be filed.
Form 62.

114. Every Liquidator in a winding-up by the Court other than the Official Receiver shall on the first day of every month, file with the Registrar a certified list of all proofs, if any, received by him during the month next preceding, distinguishing in such lists the proofs admitted, those rejected, and such as stand over for further consideration; and, in the case of proofs admitted or rejected, he shall cause the proofs to be filed with the Registrar.

Procedure where creditor appeals.

115. The Liquidator in a winding-up by the Court, including the Official Receiver when he is Liquidator, shall, within three days after receiving notice from a creditor of his intention to appeal against a decision rejecting a proof, file such proof with the Registrar, with a memorandum thereon of his disallowance thereof.

Time for dealing with proofs by Official Receiver.

116. Subject to the power of the Court to extend the time in a winding-up by the Court, the Official Receiver as Liquidator, not later than fourteen 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 in writing either admit or reject wholly, or in part, every proof lodged with him, or require further evidence in support of it.

Time for dealing with proofs by Liquidator.

117. Subject to the power of the Court to extend the time, the Liquidator in a winding-up by the Court, other than the Official Receiver, within twenty-eight days after receiving a proof, which has not previously been dealt with shall in writing either admit or reject it wholly or in part, or require further evidence in support of it: Provided that where the Liquidator has given notice of his intention to declare a dividend, he shall within fourteen days after the date mentioned in the notice as the latest date up to which proofs must be lodged, examine, and in writing admit or reject, or require further evidence in support of, every proof which has not been already dealt with, and shall give notice of his decision, rejecting a proof wholly or in part, to the creditors affected thereby. Where a creditor's proof has been admitted the notice of dividend shall be a sufficient notification of the admission.

Cost of appeals from decisions as to proofs.

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

DIVIDENDS IN A WINDING-UP BY THE COURT

Dividends to creditors.
Forms 63, 64 and 103 (4).

119.—(1) Not more than two months before declaring a dividend the Liquidator in a winding-up by the Court, shall give notice of his intention to do so to the Board of Trade in order that the same may be gazetted, and shall at the same time give notice to such of the creditors mentioned in the statement of affairs 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 fourteen days from the date of such notice.

(2) Where any creditor, after the date mentioned in the notice of intention to declare a dividend as the latest date up to which proofs may be lodged, appeals against the decision of the Liquidator rejecting a proof, notice of appeal shall, subject to the power of the Court to extend the time in special cases, be given within seven days from the date of the notice of the decision against which the appeal is made, and the Liquidator may in such case make provision for the dividend upon such

proof, and the probable cost of such appeal in the event of the proof being admitted. Where no notice of appeal has been given within the time specified in this Rule, the Liquidator shall exclude all proofs which have been rejected from participation in the dividend.

(3) Immediately after the expiration of the time fixed by this Rule for appealing against the decision of the Liquidator he shall proceed to declare a dividend, and shall give notice to the Board of Trade (in order that the same may be gazetted), and shall also send a notice of dividend to each creditor whose proof has been admitted. Forms 65 and 103 (5).

(4) 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 two months, the Liquidator shall give a fresh notice of his intention to declare a dividend to the Board of Trade in order that the same may be gazetted: 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 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.

(5) Upon the declaration of a dividend the Liquidator shall forthwith transmit to the Board of Trade a list of the proofs filed with the Registrar under Rule 114, which list shall be in the Form 66 or 67 in the Appendix as the case may be. If the winding-up is in a Court other than the High Court the list shall, on payment of the prescribed fee, be examined by the Registrar, with the proofs tendered for filing and if found correct shall be certified by the Registrar. If the winding-up is in the High Court the Liquidator shall, if so required by the Board of Trade, transmit to the Board of Trade, office copies of all lists of proofs filed by him up to the date of the declaration of the dividend. Forms 66 and 67.

(6) Dividends may at the request and risk of the person to whom they are payable be transmitted to him by post.

(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 the Form 68 in the Appendix which shall be a sufficient authority for payment of the dividend to the person therein named. Form 68.

120. 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 the Form 70 in the Appendix with such variations as circumstances shall require, and the Liquidator shall send a notice of return to each contributory. Return of capital to contributories. Forms 69, 70 and 103 (6).

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

121. Unless the Court otherwise directs, the meetings of creditors and contributories under section 239 of the Act (hereinafter referred to as the first meetings of creditors and contributories) shall be held within one month or if a Special Manager has been appointed then within six First meetings of creditors and contributories.

weeks after the date of the winding-up order. The dates of such meetings shall be fixed and they shall be summoned by the Official Receiver.

Notice of first meetings to Board of Trade.

122. The Official Receiver shall forthwith give notice of the dates fixed by him for the first meetings of creditors and contributories to the Board of Trade, who shall gazette the same.

Form 103
(2).

Summoning of first meetings.

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

Form of notices of first meetings.

124. The notices of first meetings of creditors and contributories may be in Forms 71 and 72 in the Appendix, and the notices to creditors shall state a time within which the creditors must lodge their proofs in order to entitle them to vote at the first meeting.

Forms 71 and 72.

Notice of first meeting to officers of company.

125. The Official Receiver 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, seven 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 Receiver, and if any such Officer fails to attend the Official Receiver shall report such failure to the Court.

Form 73.

Summary of statement of affairs.

126.—(1) The Official Receiver shall also, as soon as practicable, send to each creditor mentioned in the Company's Statement of Affairs, and to each person appearing from the Company's books 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 Receiver 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 Receiver 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 Receiver may think fit to make on such account or on the voluntary winding-up.

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

Liquidator's meetings of creditors and contributories.

127.—(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 346 of the 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 Act 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 Act 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).

128. 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 Act and as to Court meetings subject and without prejudice to any express directions of the Court.

Application of rules as to meetings.

129.—(1) The Official Receiver or Liquidator shall summon all meetings of creditors and contributories by giving not less than seven days' notice of the time and place thereof in the London Gazette and in a local paper; and shall not less than seven days before the day appointed for the meeting send by post to every person appearing by the Company's books 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 of the Company notice of the meeting of contributories.

Summoning of meetings. Form 75.

(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 297 of the 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 section 293 or section 300 of the Act.

130. A certificate by the Official Receiver or other officer of the Court, or by the clerk of any such person, or an affidavit by the Liquidator, or creditor, or his solicitor, or the clerk of either of such persons, 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.

Proof of notice. Forms 76 and 77.

Place of meetings.

131. 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 meetings of creditors and for the meetings of contributories.

Costs of calling meetings.

132. The costs of summoning a meeting of creditors or contributories at the instance of any person other than the Official Receiver 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 Receiver or Liquidator (as the case may be) such sum as may be required by the Official Receiver or Liquidator as security for the payment of such costs. The costs of summoning such meeting of creditors or contributories, including all disbursements for printing, stationery, postage and the hire of room, shall be calculated at the following rate for each creditor or contributory to whom notice is required to be sent, namely, two shillings per creditor or contributory for the first 20 creditors or contributories, one shilling per creditor or contributory for the next 30 creditors or contributories, sixpence per creditor or contributory for any number of creditors or contributories after the first 50. The said costs 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. This Rule shall not apply to meetings under sections 293 or 297 of the Act.

Chairman of meeting.
Form 78.

133. Where a meeting is summoned by the Official Receiver or the Liquidator, he or someone nominated by him shall be Chairman of the meeting. At every other meeting of creditors or contributories the Chairman shall be such person as the meeting by resolution shall appoint. This Rule shall not apply to meetings under section 293 of the Act.

Ordinary resolution of creditors and contributories.

134. 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.

Copy of resolution to be filed.

135. The Official Receiver or as the case may be the Liquidator shall file with the Registrar a copy certified by him of every resolution of a meeting of creditors or contributories in a winding-up by the Court.

Non-reception of notice by a creditor.

136. 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.

Adjournments.
Form 79.

137. 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.

138.—(1) A meeting may not act for any purpose except the election of a chairman, the proving of debts and the adjournment of the 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. Quorum.

(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 seven nor more than twenty-one days from the day from which the meeting was adjourned.

139. 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 Receiver, 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 Receiver 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: Provided that this and the next four following Rules shall not apply to a Court meeting of creditors held prior to the first meeting of creditors. Creditors entitled to vote.

This Rule shall not apply to any creditors or class of creditors who by virtue of the Rules or any directions given thereunder are not required to prove their debts or to any voluntary liquidation meeting.

140. 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 a Receiving 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. Cases in which creditors may not vote.

141. 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. Votes of secured creditors.

142. The Official Receiver or Liquidator may, within twenty-eight 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 Creditor required to give up security.

of twenty per cent: Provided that 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 twenty per cent. shall not be made if the security is required to be given up.

Admission and rejection of proofs for purpose of voting.

143. 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. If he is in doubt whether a proof shall be admitted or rejected he shall mark it as objected to and allow the creditor to vote subject to the vote being declared invalid in the event of the objection being sustained.

Statement of Security.

144. For the purpose of voting at any voluntary liquidation meetings, a secured creditor shall, unless he surrender 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.

Minutes of meeting.

145.—(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.

Form 74.

(2) A list of creditors and contributories present at every meeting shall be made and kept as in Form 74 in the Appendix.

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

Proxies.

146. A creditor or a contributory may vote either in person or by proxy. Where a person is authorised in manner provided by section 139 of the Act to represent a corporation at any meeting of creditors or contributories such person shall produce to the Official Receiver 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. The succeeding Rules 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.

Form of proxies.

147. Every instrument of proxy shall be in accordance with the appropriate form in the Appendix.

Forms 80 and 81.

Forms of proxy to be sent with notices.

148. 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 Receiver or Liquidator or any other person shall be printed or inserted in the body of any instrument of proxy before it is so sent.

General proxies.

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

Special proxies.

150. 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.

151. 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.

Solicitation by Liquidator to obtain proxies.

152. A creditor or a contributory in a winding-up by the Court may appoint the Official Receiver or Liquidator and in a voluntary winding-up the Liquidator or if there is no Liquidator the Chairman of a meeting to act as his general or special proxy.

Proxies to Official Receiver or Liquidator.

153. 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.

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

154.—(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 Receiver 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.

Proxies. Forms 80 and 81.

(2) In every other case a proxy shall be lodged with the Official Receiver or Liquidator in a winding-up by the Court, with the Company at its Registered Office for a meeting under section 293 of the 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.

155. Where an Official Receiver who holds any proxies cannot attend the meeting for which they are given, he may, in writing, depute some person under his official control to use the proxies on his behalf and in such manner as he may direct.

Use of proxies by deputy.

Form 78.

156. 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: Provided that such witness shall have certified 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.

Filling in where creditor blind or incapable.

ATTENDANCE AND APPEARANCE OF PARTIES

157.—(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

Attendance at proceedings.

have notice of all such proceedings as he shall by written request desire to have notice of. If the Court shall be of opinion that the attendance of any such person upon any proceedings has occasioned any additional costs which ought not to be borne by the funds 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 Registrar 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.

Attendance
of Liquidator's
Solicitor.

158. 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.

LIQUIDATOR AND COMMITTEE OF INSPECTION

Remuneration
of
Liquidator.

159.—(1) The remuneration of a Liquidator, unless the Court shall otherwise order, shall be fixed by the Committee of Inspection, and shall be in the nature of a commission or percentage of which one part shall be payable on the amount realised, after deducting the sums (if any) paid to secured creditors (other than debenture holders) out of the proceeds of their securities, and the other part on the amount distributed in dividend.

(2) If the Board of Trade are of opinion that the remuneration of a Liquidator as fixed by the Committee of Inspection is unnecessarily large, the Board of Trade may apply to the Court, and thereupon the Court shall fix the amount of the remuneration of the Liquidator.

(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 Receiver as Liquidator.

(4) This Rule shall only apply to a Liquidator appointed in a winding-up by the Court.

Limit of
remuneration.

160. Except as provided by the Act 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 Act and the Rules he is entitled as Liquidator, nor shall he make any arrangement for giving up, or give up any part of such remuneration to any such solicitor, auctioneer, or other person.

161. 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 servant, 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 Board of Trade 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.

Dealings
with assets.

162. 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.

Restriction
on purchase
of goods by
Liquidator.

163. 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 servant, 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. In a winding-up by the Court if it appears to the Board of Trade 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.

Committee
of Inspec-
tion not to
make profit.

164. In any case in which the sanction of the Court is obtained under the two last 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.

Costs of
obtaining
sanction of
Court.

165. 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.

Sanction of
payments
to Com-
mittee.

166.—(1) When a Liquidator appointed by the Court has notified his appointment to the Registrar of Companies and has given security to the Board of Trade, the Official Receiver shall forthwith put the Liquidator into possession of all property of the Company of which the Official Receiver may have custody: Provided that such Liquidator, before the assets are handed over to him by the Official Receiver, shall have discharged any balance due to the Official Receiver on account of fees, costs, and charges properly incurred by him, and on account of any advances properly made by him in respect of the Company, together with interest on such advances at the rate of four pounds per centum per annum, and the Liquidator shall pay all fees.

Discharge
of costs
before
assets
handed to
Liquidator.

costs, and charges of the Official Receiver 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 such possession.

(2) The Official Receiver 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.

(3) It shall be the duty of the Official Receiver, 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.

(4) This and the next following Rule shall only apply in a winding-up by the Court.

Resignation
of Liquidator.

167. A Liquidator 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. If the creditors and contributories by ordinary resolutions both agree to accept the resignation of the Liquidator, he shall file with the Registrar a memorandum of his resignation and shall send notice thereof to the Official Receiver, and the resignation shall thereupon take effect. In any other case the Liquidator shall report to the Court the result of the meetings and shall send a report to the Official Receiver and thereupon the Court may, upon the application of the Liquidator or the Official Receiver, 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.

Office of
Liquidator
vacated by
his insolvency.

168. If a Receiving Order in Bankruptcy is made against a Liquidator, he shall thereby vacate his office, and for the purposes of the application of the Act and Rules shall be deemed to have been removed.

PAYMENTS INTO AND OUT OF A BANK

Payments
out of
Bank of
England.

169. All payments out of the Companies Liquidation Account shall be made in such manner as the Board of Trade may from time to time direct.

Special
Bank
account.
Forms 82
and 83.

170.—(1) Where the Liquidator in a winding-up by the Court is authorised to have a special bank account, he shall forthwith pay all moneys received by him into that account to the credit of the Liquidator of the Company. All payments out shall be made by cheque payable to order, and every cheque shall have marked or written on the face of it the name of the Company, and shall be signed by the Liquidator, and shall be countersigned by at least one member of the Committee of Inspection, and by such other person, if any, as the Committee of Inspection may appoint.

(2) Where application is made to the Board of Trade to authorise the Liquidator in a winding-up by the Court to make his payments into and out of a special bank account, the Board of Trade may grant such authorisation for such time and on such terms as they may think fit, and may at any time order the account to be closed if they are of opinion that the account is no longer required for the purposes mentioned in the application.

- BOOKS

171. In a winding-up by the Court the Official Receiver, 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 Receiver, or the Board of Trade.

Record Book.

172. In a winding-up by the Court the Official Receiver, 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 Board of Trade 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.

Cash Book.

(2) In a winding-up by the Court a Liquidator other than the Official Receiver 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 not less than once every three 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.

INVESTMENT OF FUNDS

173.—(1) Where in a winding-up by the Court or in a creditors voluntary winding-up the Committee of Inspection are of opinion that any part of the cash balance standing to the credit of the account of the Company should be invested, they shall sign a certificate and request, and the Liquidator shall transmit such certificate and request to the Board of Trade.

Investment of assets in securities and realisation of securities.

(2) Where the Committee of Inspection in any such winding-up are of opinion that it is advisable to sell any of the securities in which the moneys of the Company's assets are invested they shall sign a certificate and request to that effect, and the Liquidator shall transmit such certificate and request to the Board of Trade.

Forms 84 and 85.

(3) Where there is no Committee of Inspection in any such winding-up as is mentioned in paragraphs (1) and (2) of this Rule and in every members' voluntary winding-up whether under the supervision of the Court or not, if a case has in the opinion of the Liquidator arisen under section 362 of the Act for an investment of funds of the Company or a sale of securities in which the Company's funds have been invested, the Liquidator shall sign and transmit to the Board of Trade a certificate of the facts on which his opinion is founded, and a request to the Board of Trade to make the investment or sale mentioned in the certificate, and

the Board of Trade may thereupon, if they think fit, invest or sell the whole or any part of the said funds and securities, as provided in the said section, and the said certificate and request shall be a sufficient authority to the Board of Trade for the said investment or sale.

ACCOUNTS AND AUDIT IN A WINDING-UP BY THE COURT.

Audit of Cash Book. Form 86. **174.** The Committee of Inspection shall not less than once every three months audit the Liquidator's Cash Book and certify therein under their hands the day on which the said book was audited.

Board of Trade audit of Liquidator's accounts. **175.—(1)** The Liquidator shall, at the expiration of six months from the date of the winding-up order, and at the expiration of every succeeding six months thereafter until his release, transmit to the Board of Trade a copy of the Cash Book for such period in duplicate, together with the necessary vouchers and copies of the certificates of audit by the Committee of Inspection. He shall also 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. The Liquidator shall also at the end of every six months forward to the Board of Trade, with his Accounts, a report upon the position of the liquidation of the Company in such form as the Board of Trade may direct.

(2) When the assets of the Company have been fully realised and distributed, the Liquidator shall forthwith send in his accounts to the Board of Trade, although the six months may not have expired.

Form 87. (3) The accounts sent in by the Liquidator shall be verified by him by affidavit.

Liquidator carrying on business. Forms 88 and 89. **176.—(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 shall from time to time, and not less than once in every month, be verified by affidavit, and the Liquidator shall thereupon submit such account 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.

Copy of accounts to be filed. **177.** When the Liquidator's accounts have been audited, the Board of Trade shall certify the fact upon the account, and thereupon the duplicate copy, bearing a like certificate, shall be filed with the Registrar, and that copy, together with a copy of the said account delivered to the Court for filing in accordance with section 249 of the Act, 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 19.

Summary of accounts. **178.—(1)** The Liquidator shall prepare a summary of such accounts and shall, subject to any dispensation granted by the Board of Trade under subsection (5) of section 249 of the Act, 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.

179. Where a Liquidator has not since the date of his appointment or since the last audit of his accounts, 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 Board of Trade, forward to the Board of Trade an affidavit of no receipts or payments.

Affidavit of no receipts or payments.

180.—(1) Upon a Liquidator resigning or being released or removed from his office, he shall deliver over to the Official Receiver 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 Receiver 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.

Proceedings on resignation, &c., of Liquidator.

(2) The Board of Trade may, at any time during the progress of the liquidation, on the application of the Liquidator or the Official Receiver, 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.

Disposal of books.

181. 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 and expenses connected with the sale shall afterwards be paid to such auctioneer or agent, on the production of the necessary certificate of the taxing officer. Every Liquidator by whom such auctioneer or agent is employed shall, unless the Court otherwise orders, be accountable for the proceeds of every such sale.

Expenses of sales.

FINAL ACCOUNT IN VOLUNTARY WINDING-UP

182. The account required by sections 290 and 300 of the Act to be made up by the Liquidator as soon as the affairs of the Company are fully wound up shall be in Form No. 110 in the Appendix.

Form 110.

TAXATION OF COSTS

183. Every solicitor, manager, accountant, auctioneer, broker or other person employed by an Official Receiver or Liquidator in a winding-up by the Court shall on request by the Official Receiver or Liquidator (to be made a sufficient time before the declaration of a dividend) deliver his bill of costs or charges to the Official Receiver 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 person's claim, and subject to any order of the Court the claim shall be forfeited. The request by the Official Receiver or Liquidator shall be in Form No. 90 in the Appendix.

Taxation of costs payable by or to Official Receiver or Liquidator or by Company.

Form 90.

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

Notice of appointment.

- 185.** The bill or charges, if incurred in a winding-up by the Court prior to the appointment of a Liquidator, shall be lodged with the Official Receiver, and if incurred after the appointment of a Liquidator, shall be lodged with the Liquidator. The Official Receiver or the Liquidator, as the case may be, shall lodge the bill or charges with the proper Taxing Officer.
- 186.** Every person whose bill or charges in a winding-up by the Court is or are to be taxed shall, on application either of the Official Receiver or the Liquidator, furnish a copy of his bill or charges so to be taxed, on payment of the prescribed charge, which payment shall be charged on the assets of the Company. The Official Receiver 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.
- 187.** Where any party to, or person affected by, any proceeding, other than a proceeding under section 210 of the Act, 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 Receiver or on the Liquidator as the case may be.
 - (2) The Official Receiver 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.
- 188.** Upon the taxation of any bill of costs, charges or expenses being completed, the Taxing Officer shall issue to the person presenting such bill for taxation his allowance or certificate of taxation. The bill of costs, charges and expenses, together with the allowance or certificate, shall be filed with the Registrar.
- 189.** Where the bill or charges of any solicitor, manager, accountant, auctioneer, broker or other person employed by an Official Receiver or Liquidator, is or are payable out of the assets of the Company, a certificate in writing, signed by the Official Receiver or Liquidator, as the case may be, shall on the taxation be produced to the Taxing Officer setting forth whether any, and if so what, special terms of remuneration have been agreed to, and in the case of the bill of costs of a solicitor, a copy of the resolution or other authority sanctioning the appointment of a solicitor to assist the Liquidator in the performance of his duties and the instructions given to such solicitor by the Liquidator.
- 190.** In any case in which, pursuant to subsection (1) of section 326 of the Act, a sheriff is required to deliver goods or money to a Liquidator such sheriff shall without delay bring in his bill of costs for taxation and they shall be taxed by the Taxing Officer and unless such bill of costs is brought in for taxation within one month from the date when the sheriff makes such delivery the Liquidator may decline to pay the same.
- 191.** If a Liquidator shall in writing require any costs which a sheriff has deducted under subsection (2) of section 326 of the Act to be taxed, the sheriff shall within seven days from the date of the request

Lodgement of Bill.

Copy of the Bill to be furnished.

Applications for costs.

Certificate of taxation. Form 91.

Certificate of employment.

Sheriff's costs.

Taxation of sheriff's costs after deduction.

bring in such costs for taxation and they shall be taxed by the Taxing Officer and any amount disallowed on such taxation shall forthwith be paid over by the sheriff to the Liquidator.

192. In a County Court all costs properly incurred in a winding-up by the Court shall be allowed on the Lower Scale in Appendix N to the Rules of the Supreme Court, as increased by Order LXV, Rule 10 and Rule 10A of the said Rules, and costs shall be taxed by the Registrar in person. Scale of costs in a County Court, and taxation.

193.—(1) Where any bill of costs, charges, fees or disbursements which are payable out of the assets of the Company to any solicitor, manager, accountant, auctioneer, broker or other person has been taxed by a Registrar of a Court other than the High Court, the Board of Trade may require the taxation to be reviewed by the Taxing Officer of the High Court. Review of taxation at instance of Board of Trade.

(2) In any case in which the Board of Trade require such a review of taxation as is above mentioned they shall give notice to the person whose bill has been taxed, and shall apply to the Taxing Officer of the High Court to appoint a time for the review of such taxation and thereupon such Taxing Officer shall appoint a time for the review of, and shall review, such taxation and certify the result thereof. The Board of Trade shall give to the person whose bill of costs is to be reviewed notice of the time appointed for the review.

(3) Where any such review of taxation as is above mentioned is required to be made by the Taxing Officer of the High Court, the Registrar whose taxation is to be reviewed shall forward to the said Taxing Officer the bill which is required to be reviewed.

(4) The Board of Trade may appear upon the review of the taxation and if, upon the review of the taxation, the bill is allowed at a lower sum than the sum allowed on the original taxation, the amount disallowed shall (if the bill has been paid) be repaid to the Official Receiver or the Liquidator, or other person entitled thereto. The certificate of the Taxing Officer shall, in every case of a review by him under this Rule, be a sufficient authority to entitle the person to whom the amount disallowed ought to be repaid to demand such amount from the person liable to repay the same.

(5) The costs of and incidental to the review shall be paid out of the assets of the Company or otherwise as the Taxing Officer or the Court may direct: Provided that the cost of the attendance of a principal shall not be allowed if in the opinion of the Taxing Officer he could have been sufficiently represented by his London agent.

COSTS AND EXPENSES PAYABLE OUT OF THE ASSETS OF THE COMPANY

194.—(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 Rules to be performed by himself. Liquidator's charges.

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

Costs payable out of the assets.

195.—(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, costs and expenses as the Court may allow to a Liquidator appointed in such voluntary winding-up shall, subject to any order of the Court, and, as regards a winding-up to which the provisions of the Stannaries Act, 1887(b), apply, subject to that Act as modified by the Act, be liable to the following payments, which shall be made in the following order of priority, 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 and expenses of any person who makes or concurs in making, the Company's statement of affairs.

Next.—The taxed charges of any shorthand writer appointed to take an examination: Provided that where the shorthand writer is appointed at the instance of the Official Receiver the cost of the shorthand notes shall be deemed to be an expense incurred by the Official Receiver in getting in and realising the assets of the Company.

Next.—The necessary disbursements of any Liquidator appointed in the 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 Board of Trade.

Costs. (2) No payments in respect of bills or charges of solicitors, managers, accountants, auctioneers, brokers or other persons, other than payments for costs and expenses incurred and sanctioned under Rule 56 and payments of bills which have been taxed and allowed under orders made for the taxation thereof, shall be allowed out of the assets of the Company without proof that the same have been considered and allowed by the Registrar. The Taxing Officer shall, before passing the bills or charges of a solicitor, satisfy himself that the appointment of a solicitor to assist the Liquidator in the performance of his duties has been duly sanctioned: Provided that the Official Receiver when acting as Liquidator may, without taxation, pay and allow the costs and charges of any person employed by him where such costs and charges are within the scale usually allowed by the Court and do not exceed the sum of 5 guineas so, however, that the Board of Trade may require such costs or charges to be taxed by the Taxing Officer.

(3) 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.

STATEMENTS BY LIQUIDATOR TO THE REGISTRAR OF COMPANIES

196. The winding-up of a Company shall, for the purposes of section 342 of the Act, be deemed to be concluded:—

Conclusion of winding-up.

- (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 Board of Trade releasing the Liquidator pursuant to section 251 of the Act.
- (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 Companies Liquidation Account at the Bank of England.

197. 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:—

Times for sending Liquidator's statements, and regulations applicable thereto.

- (1) The first statement, commencing at the date when a Liquidator was first appointed and brought down to the end of twelve months from the commencement of the winding-up, shall be sent within 30 days from the expiration of such twelve months, or within such extended period as the Board of Trade 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. 92, and where applicable Forms 94, 95 and 96, with such variations as circumstances may require, shall be used, and the directions specified in the Form (unless the Board of Trade otherwise direct) be observed in reference to every statement.
- (3) Every statement shall be sent in duplicate, and shall be verified by an affidavit in the Form No. 93, with such variations as circumstances may require.

Forms 92, 94, 95 and 96.

Form 93.

198. Where, in a voluntary winding-up or 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 state-

Affidavit of no receipts or payments.

Forms 92 and 93. ment in the Form No. 92, in duplicate, containing the particulars therein required with respect to the proceedings in and position of the Liquidation, and with such statement shall also send an affidavit of no receipts or payments in the Form No. 93.

UNCLAIMED FUNDS AND UNDISTRIBUTED ASSETS IN THE HANDS OF
A LIQUIDATOR

Payment of undistributed and unclaimed money into Companies Liquidation Account. 199.—(1) All money in the hands or under the control of a Liquidator of a Company representing unclaimed dividends, which for six months from the date when the dividend became payable have remained in the hands or under the control of the Liquidator, shall forthwith on the expiration of the six months be paid into the Companies Liquidation Account.

(2) In a voluntary winding-up or a winding-up under the supervision of the Court, all other money in the hands or under the control of a Liquidator of a Company, representing unclaimed or undistributed assets or held by the Company in trust which, under subsection (1) of section 343 of the Act, the Liquidator is to pay into the Companies Liquidation Account, shall be ascertained as on the date to which the statement of receipts and payments sent in to the Registrar of Companies is brought down, and the amount to be paid to the Companies Liquidation Account shall be the minimum balance of such money which the Liquidator has had in his hands or under his control during the six months immediately preceding the date to which the statement is brought down, less such part (if any) thereof as the Board of Trade may authorise him to retain for the immediate purposes of the liquidation. Such amount shall be paid into the Companies Liquidation Account within fourteen days from the date to which the statement of account is brought down.

(3) Notwithstanding anything in this Rule, any moneys in the hands of the Liquidator at the date of the dissolution of the Company representing unclaimed or undistributed assets or dividends or held by the Company in trust in respect of dividends or other sums due to any person as a member of the Company shall forthwith be paid by him into the Companies Liquidation Account.

(4) A Liquidator, whose duty it is to pay into the Companies Liquidation Account at the Bank of England money representing unclaimed or undistributed assets of the Company or held by the Company in trust in respect of dividends or other sums due to any person as a member of the Company, shall apply in such manner as the Board of Trade shall direct to the Board of Trade for a paying-in order, which paying-in order shall be an authority to the Bank of England to receive the payment.

(5) In a voluntary winding-up or a winding-up under the supervision of the Court, money invested or deposited at interest by a Liquidator shall be deemed to be money under his control, and when such money forms part of the minimum balance payable into the Companies Liquidation Account pursuant to paragraph (2) of this Rule, the Liquidator shall realise the investment or withdraw the deposit, and shall pay the proceeds into the Companies Liquidation Account: Provided that where the money is invested in Government securities, such securities may, with the permission of the Board of Trade, be transferred to the control of the Board of Trade instead of being forthwith realised and the proceeds thereof paid into the Companies Liquidation Account. If and when

the money represented by the securities is required wholly or in part for the purposes of the Liquidation, the Board of Trade may realise the securities wholly or in part and pay the proceeds of realisation into the Companies Liquidation Account and deal with the same in the same way as other monies paid into the said Account may be dealt with.

200. In a voluntary winding-up or a winding-up under the supervision of the Court, every person who has acted as Liquidator of any Company, whether the liquidation has been concluded or not, shall furnish to the Board of Trade particulars of any money in his hands or under his control representing unclaimed or undistributed assets of the Company or held by the Company in trust in respect of dividends or other sums due to any person as a member of the Company, and such other particulars as the Board of Trade may require for the purpose of ascertaining or getting in any money payable into the Companies Liquidation Account at the Bank of England. The Board of Trade may require such particulars to be verified by affidavit.

Liquidator to furnish information to Board of Trade.
Form 97.

201.—(1) In a voluntary winding-up or a winding-up under the supervision of the Court, the Board of Trade may at any time order any such person as is mentioned in the preceding Rule to submit to them an account verified by affidavit of the sums received and paid by him as Liquidator of the Company, and may direct and enforce an audit of the account.

Board of Trade may call for verified accounts.
Forms 92, 93 to 96.

(2) For the purposes of section 343 of the Act, and the Rules, the Court has and may exercise all the powers conferred by the Bankruptcy Act, 1914(c), with respect to the discovery and realisation of the property of a debtor, and the provisions of Part I of that Act with respect thereto shall, with any necessary modification, apply to proceedings under section 343 of the Act.

202. An application by the Board of Trade for the purpose of ascertaining and getting in money payable into the Bank of England pursuant to section 343 of the Act shall be made by motion and, where the winding-up is by or under the supervision of the Court, shall be made to and dealt with by the Judge, and in a voluntary winding-up shall be made to and dealt with by the Judge of the High Court.

Application to the Court for enforcing an account, and getting in money.

203. An application by a person claiming to be entitled to any money paid into the Bank of England in pursuance of section 343 of the Act, shall be made in such form and manner as the Board of Trade may from time to time direct, and shall, unless the Board of Trade otherwise directs, be accompanied by the certificate of the Liquidator that the person claiming is entitled and such further evidence as the Board of Trade may direct.

Application for payment out by person entitled.

204. A Liquidator who requires to make payments out of money paid into the Bank of England in pursuance of section 343 of the Act, either by way of distribution or in respect of the cost and expenses of the proceedings, shall apply in such form and manner as the Board of Trade may direct, and the Board of Trade may thereupon either make an order for payment to the Liquidator of the sum required by him for the purposes aforesaid, or may direct cheques to be issued to the Liquidator for transmission to the persons to whom the payments are to be made.

Application by Liquidator for payment out.

RELEASE OF LIQUIDATOR IN A WINDING-UP BY THE COURT

Proceedings
for release
of Liqui-
dator.

Forms 98,
99 and 100.

Form 103
(9).

Disposal of
books and
papers.

205.—(1) A Liquidator in a winding-up by the Court, before making application to the Board of Trade 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 Board of Trade have granted to a Liquidator his release, a notice of the order granting the release shall be gazetted. The Liquidator shall provide the requisite stamp fee for the *Gazette*, which he may charge against the Company's assets.

206.—(1) The Board of Trade may order that the books and papers of a Company which has been wound up shall not be destroyed for such period (not exceeding five years from the dissolution of the Company) as the Board thinks proper.

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

(3) Subject to any order of the Court, the Board of Trade 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 five years, or any shorter period fixed by an order of the Board in force at the date of such resolution, shall not take effect until the expiration of such period of five years or of such shorter period unless the Board shall otherwise direct.

(5) At least one week's notice shall be given to the Board of Trade 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 five years or shorter period.

OFFICIAL RECEIVERS AND BOARD OF TRADE

Appoint-
ment.

207.—(1) Judicial notice shall be taken of the appointment of the Official Receivers appointed by the Board of Trade.

(2) When the Board of Trade appoint any officer to act as deputy for or in the place of an Official Receiver, notice thereof shall be given by letter to the Court to which such Official Receiver is or was attached. The letter shall specify the duration of such acting appointment.

(3) Any person so appointed shall, during his tenure of office, have all the status, rights and powers, and be subject to all the liabilities of an Official Receiver.

Removal.

208. Where an Official Receiver is removed from his office by the Board of Trade, notice of the order removing him shall be communicated by letter to the Court to which the Official Receiver was attached.

Personal
perform-
ance of
duties.

209. The Board of Trade may, by general or special directions, determine what acts or duties of the Official Receiver in relation to the winding-up of Companies are to be performed by him in person, and in what cases he may discharge his functions through the agency of his clerks or other persons in his regular employ, or under his official control.

210. An Assistant Official Receiver appointed by the Board of Trade shall be an officer of the Court as fully as the Official Receiver to whom he is assistant, and, subject to the directions of the Board of Trade, he may represent the Official Receiver in all proceedings in Court or in any administrative or other matter. Judicial notice shall be taken of the appointment of an Assistant Official Receiver, and he may be removed in the same manner as is provided in the case of an Official Receiver.

Assistant
Official
Receivers.

211. In the absence of the Official Receiver, any Officer of the Board of Trade duly authorised for the purpose by the Board of Trade and any clerk of the Official Receiver duly authorised by him in writing may, by leave of the Court, act on behalf of the Official Receiver, and take part for him in any public or other examination and in any unopposed application to the Court.

Power of
Officers of
Board of
Trade and
Official
Receivers
clerks in
certain
cases to
act for
Official
Receivers.

212. Where a Company against which a winding-up order has been made has no available assets, the Official Receiver shall not be required to incur any expense in relation to the winding-up without the express directions of the Board of Trade.

Duties
where no
assets.

213.—(1) Where a Liquidator is appointed by the Court in a winding-up by the Court, the Official Receiver shall account to the Liquidator.

Accounting
by Official
Receiver.

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

(3) The provisions of these Rules as to Liquidators and their accounts shall not apply to the Official Receiver when he is Liquidator, but he shall account in such manner as the Board of Trade may from time to time direct.

214. 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 Board of Trade may, subject to the directions of the Board, be exercised by the Official Receiver.

Official
Receiver to
act for
Board of
Trade
where no
committee
of inspec-
tion.

215. An appeal in the High Court against a decision of the Board of Trade, or an appeal to the Court from an act or decision of the Official Receiver acting otherwise than as Liquidator of a Company, shall be brought within twenty-one days from the time when the decision or act appealed against is done, pronounced or made.

Appeals
from Board
of Trade
and Official
Receiver.

216.—(1) An application by the Board of Trade to the Court to examine on oath the Liquidator or any other person, pursuant to section 250 of the Act, or to confer on the Board, or any person designated by the Board for the purpose with respect to the Company concerned, the powers of investigating the affairs of the Company mentioned in sub-section (3) of section 334 of the Act, shall be made *ex parte*, and shall be supported by a report to the Court filed with the Registrar, stating the circumstances in which the application is made.

Applica-
tions under
s. 250 and
s. 334 (3)
of the Act.

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

BOOKS TO BE KEPT, AND RETURNS MADE, BY OFFICERS OF COURTS

Books to be kept by Officers of Courts. Forms 101 and 102.

217.—(1) In the High Court the Registrar, and in the District Registries of the High Court at Liverpool and Manchester respectively, the District Registrars of the High Court, and in a Court other than the High Court the Registrar shall keep books according to the Forms 101 and 102 in the Appendix, and the particulars given under the different heads in such books shall be entered forthwith after each proceeding has been concluded.

(2) The Officers of the Courts whose duty it is to keep the books prescribed by these Rules shall make and transmit to the Board of Trade such extracts from their books, and shall furnish the Board of Trade with such information and returns as the Board of Trade may from time to time require.

GAZETTING IN A WINDING-UP BY THE COURT

Gazetting Notices. Form 103.

218.—(1) All notices subsequent to the making by the Court of a winding-up order in pursuance of the Act or the Rules requiring publication in the *London Gazette* shall be gazetted by the Board of Trade.

(2) Where any winding-up order is amended, and also in any case in which any matter which has been gazetted has been amended or altered, or in which a matter has been wrongly or inaccurately gazetted, the Board of Trade shall re-gazette such order or matter with the necessary amendments and alterations at the expense of the Company's assets or otherwise as the Board of Trade may direct.

Filing Memorandum of *Gazette* Notices. Form 104.

219.—(1) Whenever the *London Gazette* contains any advertisement relating to any winding-up proceedings, the Official Receiver 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 local paper, the Official Receiver or Liquidator, as the case may be, shall keep a copy of the paper, 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 local paper in which any advertisement relating to any winding-up proceeding in the Court is inserted shall be left with the Official Receiver or Liquidator, as the case may be, by the person who inserts the advertisement.

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

To whom warrants may be addressed.

ARRESTS AND COMMITMENTS

220. A warrant of arrest or any other warrant issued under the provisions of the Act and Rules may be addressed to such Officer of the Court as the Court may in each case direct, or to the Registrar of any County Court, whether such County Court has jurisdiction to wind up a Company or not.

221. Where the Court issues a warrant for the arrest of a person under any of the provisions of the Act or Rules, the prison (to be named in the warrant of arrest) to which the person shall be committed shall, unless the Court shall otherwise order, be the prison used by the Court in cases of orders of commitment made in the exercise by the Court of its ordinary jurisdiction.

Prison to which person arrested on Warrant is to be taken.

222. Where a warrant for the arrest of a person has been issued by a Court other than the High Court under any of the provisions of the Act and Rules, the Registrar or other Officer of the Court to whom the warrant is addressed may send the warrant of arrest to the Registrar of any other Court (other than the High Court) within the ordinary jurisdiction or district of which such person shall then be or be believed to be, with a warrant in the Form 105 endorsed thereon or annexed thereto, under the seal of the Court from which the warrant originally issued, requiring execution of the warrant by the Court to which it is so sent, and the Registrar of the last-mentioned Court shall seal or stamp the warrant with the seal of his Court and endorse on it a notice in the Form 106 and all Constables and Peace Officers shall aid and assist within their respective districts in the execution of such warrant.

Execution of Warrant of Arrest outside ordinary jurisdiction of Court.
Forms 105 and 106.

223.—(1) Where a person is arrested under a warrant of commitment issued under any of the provision of the Act and Rules (other than sections 268 and 271 of the Act and Rule 66 of the Rules) he shall be forthwith conveyed in custody of the Bailiff or Officer apprehending him to the prison of the Court within the ordinary jurisdiction of which he is apprehended and kept therein for the time mentioned in the warrant of commitment, unless sooner discharged by the order of the Court which originally issued the warrant of commitment, or otherwise by law.

Prison to which a person arrested is to be conveyed, and production and custody of persons arrested.

(2) Where a person is arrested under a warrant issued under section 268 or section 271 of the Act or under Rule 66 of the Rules, he shall be forthwith conveyed in custody of the Bailiff or Officer apprehending him to the prison of the Court within the ordinary jurisdiction of which he is apprehended and the Governor or Keeper of such prison shall produce such person before the Court as it may from time to time direct, and shall safely keep him until such time as the Court shall otherwise order, or such person shall be otherwise discharged by law: Provided that where any such person is conveyed to a prison other than the prison used by the Court which originally issued the warrant in cases of orders of commitment made by such Court in the exercise of its ordinary jurisdiction, the Court may by order direct such person to be transferred to such last mentioned prison and on receipt of such order the Governor or Keeper of the prison to which such person has been conveyed shall cause such person to be conveyed in proper custody to the prison mentioned in such order, and the Governor or Keeper of such last mentioned prison shall, on production of such Order and of the warrant of arrest, receive such person, and shall produce him before the Court, as it may from time to time direct, and shall safely keep him until such time as the Court shall otherwise order, or such person shall be otherwise discharged by law.

MISCELLANEOUS MATTERS

- Board of Trade orders. **224.** The Board of Trade may from time to time issue general orders or regulations for the purpose of regulating any matters under the Act or the Rules which are of an administrative and not of a judicial character. Judicial notice shall be taken of any general orders or regulations which are printed by the King's Printer and purport to be issued under the authority of the Board of Trade.
- Enlargement or abridgment of time. **225.** The Court may, in any case in which it shall see fit, extend or abridge the time appointed by the Rules or fixed by any order of the Court for doing any act or taking any proceeding.
- Formal defect not to invalidate proceedings. **226.**—(1) No proceedings under the Act or the Rules shall be invalidated by any formal defect or by any irregularity, unless the Court before which an objection is made to the proceeding 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 that Court.
(2) No defect or irregularity in the appointment or election of an Official Receiver, Liquidator or member of a Committee of Inspection shall vitiate any act done by him in good faith.
- Application of existing procedure. **227.** In all proceedings in or before the Court, or any Judge, Registrar or Officer thereof, or over which the Court has jurisdiction under the Act and Rules, where no other provision is made by the Act or Rules, the practice, procedure and regulations shall, unless the Court otherwise in any special case directs, in the High Court be in accordance with the Rules of the Supreme Court and practice of the High Court, and in a Palatine Court and County Court in accordance, as far as practicable, with the existing Rules and practice of the Court in proceedings for the administration of assets by the Court.
- Petitions in Liverpool and Manchester District Registries. **228.** The provisions of Rule 2 of the Rules of the Supreme Court, 1887(d), relating to petitions in the District Registries of Liverpool and Manchester, shall apply to petitions presented in those Registries under the Act and Rules.
- Annulment. **229.** The Companies (Winding-up) Rules, 1929(e), and all rules amending or supplementing the same and the forms thereby prescribed(f), are hereby revoked and annulled, except so far as they relate to any winding-up which commenced before the first day of January, 1891: Provided that such revocation and annulment shall not prejudice or affect anything done or suffered before the date on which these Rules come into operation under any rule or order which is hereby revoked and annulled and that no rule or practice which was annulled or repealed by the said rules and orders shall be revived by reason of the revocation and annulment hereby effected.
- Short title and commencement. **230.** These Rules may be cited as the Companies (Winding-up) Rules, 1949. They shall come into operation on the fourteenth day of March, 1949.

Jowitt, C.

I concur,

Harold Wilson,

President of the Board of Trade.

The 23rd day of February, 1949.

(d) Rules of the Supreme Court, May, 1887 (S.R. & O. Rev., 1904, XII, Supreme Court, E., p. 131).

(e) S.R. & O. 1929 (No. 612) p. 208.

(f) See S.R. & O. 1929 (No. 1177) p. 349; 1931 (No. 70) p. 119; 1932 (No. 802) p. 186; 1933 (No. 234) p. 521; 1937 (No. 115) p. 424; and 1944 (No. 655) I, p. 45.

APPENDIX

FORMS

No. 1. (Rule 8.)

FORM OF SUMMONS (GENERAL)

(Title.*)

Let (a)
attend at
on the day of
19 at o'clock in the noon on the hearing of an
application of (b)
for an order that (c)

* See forms
2 and 3.
(a) Name of
Respondent.

(b) Name and
description of
applicant.
(c) State object
of application.

Dated the day of , 19

This summons was taken out by
of
Solicitors for
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 Judge (or Registrar) may think just and expedient.

No. 2. (Rule 11.)

General Title (High Court)

In the High Court of Justice.

Chancery Division,
Companies Court

No. of 19

Mr. Justice

In the matter of (a)

and

Limited. (a) Insert full
name of
company.

In the matter of the Companies Act, 1948,

No. 3. (Rule 11.)

General Title (County Court)

In the County Court.

No. of 19

In the matter of (a)

and

Limited. (a) Insert full
name of
company.

In the matter of the Companies Act, 1948,

No. 4. (Rule 26.)

PETITION

(Title.)

(a) Insert title of Court.
(b) Insert full name, title, &c. of petitioner.

To (a)

The humble petition of (b) showeth as follows:—
1. The Limited (hereinafter called the company), was in the month of , incorporated under the Companies Acts.

(c) State the full address of the registered office so as sufficiently to show the district in which it is situate.

2. The registered office of the company is at (c)

3. The nominal capital of the company is £ , divided into shares of £ each. The amount of the capital paid up or credited as paid up is £

4. The objects for which the company was established are as follows:—

To

and other objects set forth in the memorandum of association thereof.

[Here set out in paragraphs the facts on which the petitioner relies, and conclude as follows]:—

Your petitioner therefore humbly prays as follows:—

(1) That the Limited, may be wound up by the Court under the provisions of the Companies Act, 1948.

(d) Add words in brackets () if supervision order is asked for.

(d) (That the voluntary winding up of the Limited, may be continued but subject to the supervision of the Court.)

(2) Or that such other order may be made in the premises as shall be just.

(f) This note will be unnecessary if the Company is petitioner.

NOTE.—(f) It is intended to serve this petition on

No. 5. (Rule 26.)

PETITION BY UNPAID CREDITOR ON SIMPLE CONTRACT

(Title.)

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

5. The company is indebted to your petitioner in the sum of £ for (a)

(a) State consideration for the debt, with particulars so as to establish that the debt claimed is due.

6. Your petitioner has made application to the company for payment of his debt, but the company has failed and neglected to pay the same or any part thereof.

7. The company is [insolvent and] unable to pay its debts.

8. In the circumstances it is just and equitable that the company should be wound up.

Your petitioner, therefore, &c. [as in No. 4].

No. 5A. (Rule 26.)

PETITION BY MINORITY SHAREHOLDER

(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 conducted in a manner oppressive to a part of the members of the company (including your petitioner) and that while it would be just and equitable that the company should be wound up to do so would unfairly prejudice your petitioner and that part of the members.

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

No. 6. (Rule 28.)

ADVERTISEMENT OF PETITION.

(Title.)

Notice is hereby given that a petition for the winding up of the above-named company by (a) the High Court of Justice [or the county court of holden at] [or, as the case may be] was, on the day of 19 ; presented to the said court by (b) And that the said petition is directed to be heard before the Court sitting at on the day of 19 , and any creditor or contributory of the said company desirous to support or oppose the making of an order on the said petition may appear at the time of hearing in person or by his (c) counsel for that purpose; and a copy of the petition will be furnished by the undersigned to any creditor or contributory of the said company requiring such copy on payment of the regulated charge for the same.

Signed (d) [Name]
[Address]

NOTE.—Any person who intends to appear on the hearing of the said petition must serve on or send by post to the above-named, notice in writing of his intention so to do. The notice must state the name and address of the person, or, if a firm, the name and address of the firm, and must be signed by the person or firm, or his or their solicitor (if any), and must be served, or if posted, must be sent by post in sufficient time to reach the above-named not later than (e) o'clock in the afternoon of the of , 19 .

(a) If the winding up is to be subject to supervision, insert instead of " by " the words "subject to the supervision of."
(b) Insert name and address of petitioner.
(c) In the county court insert " solicitor or."
(d) To be signed by the solicitor to the petitioner or by the petitioner if he has no solicitor.
(e) If the day appointed for the hearing of the petition is a Monday then 1 p.m. on the Saturday, previous to such Monday, or if the day appointed for the hearing is on any other day then 6 p.m. on the day immediately preceding the day so appointed.

No. 6A. (Rule 28.)

ADVERTISEMENT OF PETITION BY MINORITY SHAREHOLDER

(Title.)

Notice is hereby given that a petition for an Order that (a) or for such other order as shall be just was presented to the High Court of Justice [or the county court of holden at] on the day of 19 by (b) And that the said petition is directed to be heard before the Court sitting at on the day of 19 ; and any creditor or contributory of the said company desirous to support or oppose the making of an order on the said petition may appear at the time of hearing in person or by his (c) counsel for that purpose; and a copy of the petition will be furnished by the undersigned to any creditor or contributory of the said company requiring such copy on payment of the regulated charge for the same.

Signed (d) [Name]
[Address]

NOTE.—Any person who intends to appear on the hearing of the said petition must serve on or send by post to the above-named, notice in writing of his intention so to do. The notice must state the name and address of the person, or, if a firm, the name and address of the firm, and must be signed by the person or firm, or his or their solicitor (if any), and must be served, or if posted, must be sent by post in sufficient time to reach the above-named not later than (e) o'clock in the afternoon of the of , 19 .

(a) Insert remedy sought in prayer of petition.
(b) Insert name and address of petitioner.
(c) In the county court insert " solicitor or."
(d) To be signed by the solicitor to the petitioner or by the petitioner if he has no solicitor.
(e) If the day appointed for the hearing of the petition is a Monday then 1 p.m. on the Saturday, previous to such Monday, or if the day appointed for the hearing is on any other day then 6 p.m. on the day immediately preceding the day so appointed.

No. 7. (Rule 29.)

AFFIDAVIT OF SERVICE OF PETITION ON MEMBERS, OFFICERS OR
SERVANTS

(Title.)

In the matter of a petition dated

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 servant 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, the _____ day of _____ 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 servant] of the said company a copy of the above-mentioned petition, duly sealed with the seal of the Court, at [office or place of business as aforesaid], before the hour of _____ in the _____ noon.

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

That I did on _____ day, the _____ day of _____ 19____, having failed to find any member, officer or servant 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 _____ in the _____ noon [add where such sealed copy was left, e.g: affixed to door of offices, or placed in letter box, or otherwise.]

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

That I did on _____ day, the _____ day of _____ 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 _____ in the _____ noon.

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

Sworn at, &c.

No. 8. (Rule 29.)

AFFIDAVIT OF SERVICE OF PETITION ON LIQUIDATOR

(Title.)

In the matter of a petition, dated _____, for winding up the above company [by] or [under the supervision of] the Court [as the case may be.]

I, _____, of _____, make oath and say:—

That I did, on _____ day, the _____ day of _____ 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 _____ in the _____ noon.

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

Sworn at, &c.

No. 9. (Rule 30.)

AFFIDAVIT VERIFYING PETITION

(Title.)

I, *A.B.*, of _____, make oath and say that such of the statements in the petition now produced and shown to me, and marked with the letter A, as relate to (a) my own acts and deeds are true, and such of the said statements as relate to the acts and deeds of any other person or persons I believe to be true.

(a) If the petition is by a firm substitute "the acts and deeds of my said firm."

Sworn, &c.

No. 10. (Rule 30.)

AFFIDAVIT VERIFYING PETITION OF A LIMITED COMPANY

(Title.)

I, *A.B.*, of _____, make oath and say as follows:—

1. I am [a director] [the secretary] of Limited, the petitioner in the above-matter, and am duly authorised by the said petitioner to make this affidavit on its behalf.

2. Such of the statements in the petition now produced and shown to me marked with the letter A as relate to the acts and deeds of the said 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, &c.

No. 11. (Rules 32 and 41.)

ORDER APPOINTING A PROVISIONAL LIQUIDATOR AFTER PRESENTATION OF PETITION AND BEFORE ORDER TO WIND UP

_____ the _____ day of _____, 19____

(Title.)

Upon the application, &c., and upon reading, &c., the Court doth hereby appoint [one of] the Official Receiver[s] attached to the Court [*or as may be*] to be Provisional Liquidator of the above-named Company. And the Court doth hereby limit and restrict the powers of the said Provisional Liquidator to the following acts, that is to say [*describe the acts which the Provisional Liquidator is to be authorised to do and the property of which he is to take possession.*]

NOTE.—It will be the duty of such of the persons as are liable to make out or to concur in making out a statement of affairs as the Official Receiver may require to attend on the Official Receiver at such time and place as he may appoint and to give him all information he may require.

No. 12. (Rule 34.)

NOTICE OF INTENTION TO APPEAR ON PETITION

(Title.)

Take notice that *A.B.*, of (a) _____ a creditor for £ _____ of (or contributory holding (b) _____ shares in) the above company intends to appear on the hearing of the petition advertised to be heard on the _____ day of _____, 19____, and to support (or oppose) such petition.

(a) State full name and address, or if a firm, the name of the firm and address.

(b) State number and class of shares held.

(c) To be signed by the person or his solicitor or London Agent.

(Signed) (c) _____
[Address.]

To _____

COMPANY, ENGLAND

No. 13. (Rule 35.)

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 the day of _____, 19____

Name	Address	Name and Address of Solicitor of party who has given notice	Creditors. Amount of debt	Contributories. Number of Shares	Opposing	Supporting

No. 14. (Rule 38.)

NOTIFICATION TO OFFICIAL RECEIVER OF WINDING UP ORDER
(Title.)

To the Official Receiver of the Court
(Address.)

Order pronounced this day by the Honourable Mr. Justice [or, as the case may be] for winding up the under-mentioned company under the Companies Act, 1948.

Name of Company	Registered Office of Company	Petitioner's Solicitor	Date of Presentation of Petition

No. 15. (Rule 38.)

NOTIFICATION TO OFFICIAL RECEIVER OF ORDER PRONOUNCED FOR APPOINTMENT OF PROVISIONAL LIQUIDATOR PRIOR TO WINDING UP ORDER BEING MADE
(Title.)

To the Official Receiver of the Court
(Address.)

Order pronounced this day by the Honourable Mr. Justice [or, as the case may be] for the appointment of (a) _____ as Provisional Liquidator of the undermentioned company prior to any Winding up Order being made.

Insert "an official receiver" or if some other person has been appointed, the name, address and description of such person.

Name of Company	Registered Office of Company	Petitioner's Solicitor	Date of Presentation of Petition

No. 16. (Rule 41.)

ORDER FOR WINDING UP BY THE COURT

day of _____, 19____

(Title.)

Upon the petition of the above-named company [*or A.B., of &c., a creditor [or contributory] of the above-named company*], on the _____ day of _____ 19____, preferred unto the Court, and upon hearing for the petitioner, and _____ for _____, and upon reading the said petition, an affidavit of (the said petitioner), filed, &c., verifying the said petition, an affidavit of *L.M.*, filed the _____ day of _____ 19____, the *London Gazette* of the _____ day of _____ 19____, the _____ newspaper of the _____ day of _____ [*enter any other papers*], each containing an advertisement of the said petition [*enter any other evidence*], this Court doth order that the said Company be wound up by this Court under the provisions of the Companies Act, 1948, and that [one of] the Official Receiver[s] attached to this Court (a) be constituted Provisional Liquidator of the affairs of the Company.

(a) or as may be
(see section 234
of the Act).

And it is ordered that the costs of _____ of the said petition be taxed and paid out of the assets of the said Company.

NOTE.—It will be the duty of such of the persons as are liable to make out or to concur in making out a statement of affairs as the Official Receiver may require to attend on the Official Receiver at such time and place as he may appoint and to give him all information he may require.

No. 17. (Rule 42 (1) (d).)

NOTICE OF ORDER TO WIND UP (FOR NEWSPAPER)

The Companies Act, 1948

In the matter of _____, Limited.

Nature of Business:—

Winding up Order made _____, 19____

Date and place of first meetings:—

Creditors _____ 19____, at _____

Contributories _____ 19____, at _____

Official Receiver and
Provisional Liquidator.

No. 18. (Rule 42 (2).)

ORDER FOR WINDING UP, SUBJECT TO SUPERVISION

day, the _____ day of _____, 19____

(Title.)

Upon the petition, &c., this Court doth order that the voluntary winding up of the said _____ Limited, be continued, but subject to the supervision of this Court; and any of the proceedings under the said voluntary winding up may be adopted as the Court shall think fit; and it is ordered that the liquidator appointed in the voluntary winding up of the said Company, or other the liquidator for the time being, do on the _____ day of _____ next, and thenceforth every three months file with the Registrar a report in writing as to the position of, and the progress made with, the winding up of the said Company, and with the realization of the assets thereof, and as to any other matters connected with the winding up as the Court may from time to time direct. And it is ordered that no bills of costs, charges or expenses, or special remuneration of any solicitor, employed by the liquidator of the said Company, or any remuneration, charges or expenses of such liquidator, or of any manager, accountant, auctioneer, broker or other person, be paid out of the assets of the said

Company, unless such costs, charges, expenses or remuneration, shall have been taxed or allowed by the Registrar. And it is ordered that all such costs, charges, expenses and remuneration, be taxed and ascertained accordingly. And it is ordered that the costs of the petitioner and of [*here insert any directions as to allowance of costs of petitioners and of person appearing*]. And the creditors, contributories and liquidator of the said Company, and all other persons interested, are to be at liberty to apply generally as there may be occasion.

No. 19. (Rules 45 & 46.)

ORDER OF TRANSFER

(Title.)

(a) Name of applicant.

Upon the application of (a) _____ and upon hearing _____ and upon reading it is ordered that

(b) Court from which the transfer is to be made.

(c) Court to which the transfer is to be made.

all further proceedings in the winding up of the above named Limited, be transferred from the (b) _____ to the (c) _____ Court,

Dated this _____ day of _____ 19 _____

No. 20. (Rule 48.)

NOTICE OF TRANSFER OF PROCEEDINGS TO THE BOARD OF TRADE AND OFFICIAL RECEIVER

(Title.)

The proceedings in the winding up of the above-named company have been by order dated the _____ 19 _____, transferred to this Court from the [High Court] or [the County Court of _____, holden at _____], [*or as the case may be*] and have had the above letter and number allotted to them. The letter and number before transfer were _____

Registrar.

Dated this _____ day of _____, 19 _____

No. 21. (Rule 51.)

AFFIDAVIT BY SPECIAL MANAGER VERIFYING ACCOUNT

(Title.)

I, _____ of _____, make oath and say as follows:—

1. The account hereunto annexed, marked with the letter A, produced and shown to me at the time of swearing this my affidavit, 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 verified 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.

Sworn &c.

No. 22. (Rule 52.)

STATEMENT OF AFFAIRS

(Title.)

Statement of affairs on the.....day of.....19....., the date of the winding up order, directed by the Official Receiver. (a)

I/We..... of make oath and say that the statement made overleaf and the several lists hereunto annexed marked.....are to the best of my/our knowledge and belief a full, true and complete statement as to the affairs of the above named company, on the.....day of.....19....., the date of the winding up order, directed by the Official Receiver (a), and that the said company carries on the following business :—(b)

Sworn at this.....day of19..... Before me } Signature(s)..... A Commissioner of Oaths.

The Commissioner 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.

(a) Strike out inappropriate words. (b) Set out nature of company's business.

STATEMENT OF
TO BE ANNEXED

STATEMENT AS TO THE AFFAIRS OF

.....LIMITED

ON THE..... 19..., THE DATE OF THE WINDING UP ORDER
DIRECTED BY THE OFFICIAL RECEIVER
SHOWING ASSETS AT ESTIMATED REALISABLE VALUES AND LIABILITIES
EXPECTED TO RANK.

	Estimated Realisable Values £
ASSETS NOT SPECIFICALLY PLEDGED (as per List " A ")	
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
	£	£	£	£
ASSETS SPECIFICALLY PLEDGED (as per List " 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		
GROSS ASSETS		

AFFAIRS AND LISTS

FO FORM 22

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

<p>(e) Gross Liabilities £</p>	<p>LIABILITIES (to be deducted from surplus or added to deficiency as the case may be)</p>	
	<p>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 in " Gross Liabilities " column only.]</p>	
	<p>PREFERENTIAL CREDITORS (as per List " C ") Estimated balance of assets available for Debenture Holders secured by a floating charge, and Unsecured Creditors*</p>	£
	<p>DEBENTURE HOLDERS secured by a floating charge (as per List " D ")</p>	
	<p>Estimated SURPLUS/DEFICIENCY as regards Debenture Holders*</p>	£
	<p>UNSECURED CREDITORS (as per List " E ") :—</p>	£
	<p>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) :—</p>	
	<p>ESTIMATED SURPLUS/DEFICIENCY AS REGARDS CREDITORS* being difference between : GROSS ASSETS brought from preceding page (d) and GROSS LIABILITIES as per column (e)</p>	£
£		
	<p>ISSUED AND CALLED-UP CAPITAL</p>	£
	<p>.....preference shares of.....each.....called-up (as per List " F ")ordinary shares of.....each.....called-up (as per List " G ")</p>	
	<p>ESTIMATED SURPLUS/DEFICIENCY AS REGARDS MEMBERS* (as per List " H ")</p>	£

* 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
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

SCHEDULE I—BILLS OF EXCHANGE, PROMISSORY NOTES, &C., ON HAND AVAILABLE AS ASSETS
 Statement of Affairs The Names to be arranged in alphabetical order and numbered consecutively
 Schedule I to List " A "

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
			£ s. d.		£ s. d.	

Signature

Dated

19 .

SCHEDULE II—TRADE DEBTORS

Statement of Affairs
 Schedule II to List " A "

The names to be arranged in alphabetical order and numbered consecutively

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 :— £ s. d.

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		
			£ s. d.	£ s. d.	£ s. d.					£ s. d.	

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 realize		
					£	s.	d.	£	s.	d.	£	s.	d.
					£	s.	d.	£	s.	d.	£	s.	d.

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	
		£	s. d.							£	s. d.	£	s. d.
		£	s. d.				£	Month Year		£	s. d.	£	s. d.

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 ”	
						£	s. d.	£	s. d.	£	s. d.
						£	s. d.	£	s. d.	£	s. d.

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
			£	s. d.	
			£	s. d.	

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:—

	£	s.	d.
Total amount of claim ... ..	...	...	...
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
			£	s.	d.	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			
						₹	s.	d.	₹	s.	d.	

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			
						₹	s.	d.	₹	s.	d.	

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 directed by the Official Receiver) or, if the company has not been incorporated for the whole of that period, the date of formation of the company, unless the Official Receiver otherwise agrees.

ITEMS CONTRIBUTING TO DEFICIENCY (OR REDUCING SURPLUS):

1. Excess (if any) of Capital and Liabilities over Assets on the19... as shown by Balance Sheet (copy annexed)
2. Net dividends and bonuses declared during the period from19... 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 the19... as shown on the Balance Sheet (copy annexed)
8. Net trading profits (after charging items shown in note below) for the period from the19... 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:—

Less:—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

316 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
A	Assets not specifically pledged	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.
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

C 3

No. 23. (Rule 58.)

REPORT OF RESULT OF MEETING OF CREDITORS OR CONTRIBUTORIES

In the matter, &c.

I, A.B., the Official Receiver of the Court [*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 the 19 , and in the "London Gazette" of the 19 , and by notice dated 19 , and held on the day of 19 , at , in the county of , 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 Receiver and (2) a Committee of Inspection [*or other the proposal submitted to the meeting*].

The said meeting was unanimously of opinion that the said proposal should [*or should not*] be adopted; [*or the result of the voting upon such question was as follows*:] (a)

Dated this day of , 19

(Signed) H.T.
Chairman.

(a) 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.

No. 24. (Rule 58 (5).)

ORDER APPOINTING LIQUIDATOR

(Title.)

the day of , 19

Upon the application of the Official Receiver and Provisional Liquidator of the above-named company, by summons dated and upon hearing the applicant in person and upon reading the order to wind up the said company dated 19 , and the reports of the Official Receiver of the results of the meetings of creditors and contributories made to the Court and respectively dated the , and the affidavit of as to the fitness of the Liquidator hereinafter named filed on the day of 19 .

It is ordered that

of

be appointed Liquidator of the above-named company.

(a) And it is ordered that the following persons be appointed a Committee of Inspection to act with the said Liquidator, namely:—

And it is ordered that the said Liquidator do within 7 days from the date of this order give security to the satisfaction of the Board of Trade as provided by the Companies (Winding-up) Rules, 1948.

And notice of this order is to be gazetted and advertised in the

(a) To be struck out if no Committee of Inspection appointed.

No. 25. (Rule 58 (6).)

ADVERTISEMENT OF APPOINTMENT OF LIQUIDATOR

In the matter of _____, Limited.
 By order of the _____, dated the _____ day of _____ 19____,
 Mr. _____ of _____ has been appointed Liquidator of the
 above-named company with [or without] a Committee of Inspection.
 Dated this _____ day of _____, 19____

No. 26. (Rule 59.)

CERTIFICATE THAT LIQUIDATOR OR SPECIAL MANAGER HAS GIVEN SECURITY

(Title.)

This is to certify that A.B., of _____, who was on the
 day of _____, 19____, appointed Liquidator [or Special Manager]
 of the above-named company, has duly given security to the satisfaction
 of the Board of Trade.

Dated this _____ day of _____, 19____
 By the Board of Trade,
 (Signed) J.S.

No. 27. (Rule 62.)

ORDER DIRECTING A PUBLIC EXAMINATION

(Title.)

Upon reading the reports of the Official Receiver in the above matter,
 dated respectively the _____ day of _____ 19____,
 the _____ day of _____ 19____, and _____

It is ordered that the several persons whose names and addresses are set
 forth in the schedule hereto do attend before the Court on a day and at a
 place to be named for the purpose, and be publicly examined as to the
 promotion or formation of the company, as to the conduct of the business
 of the company and as to their conduct and dealings as directors or officers
 of the company.

THE SCHEDULE REFERRED TO

Name	Address	Connection with the Company

No. 28. (Rule 64.)

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 undermentioned _____ Court on a day and at a place to be named for the purpose, and 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 (a)

(a) Insert director or officer [or as the case may be].

And whereas the _____ day of _____ 19____, at _____ o'clock, in the _____ noon, before the _____ sitting at _____ 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 the _____ day of _____, 19____.

To

Official Receiver.

No. 29. (Rule 66.)

WARRANT AGAINST PERSON WHO FAILS TO ATTEND EXAMINATION

(Title.)

To X.Y., the officer of this Court [or where warrant issues from a county court, to the high bailiff and others the bailiffs of the said Court] and all peace officers within the jurisdiction of the said Court, and to the governor or keeper of the [here insert the prison.]

Whereas by Order of the Court dated _____ 19____, (a) _____ was ordered to attend before the Court on a day and at a place to be named for the purpose of being publicly examined.

(a) Name of person required to attend.

(b) Name or title of officer before whom examination is directed to be held.

(c) Place of examination.

And whereas by evidence taken upon oath, it hath been made to appear to the satisfaction of the Court that the _____ day of _____, 19____, at _____ o'clock in the _____ noon before (b) _____ sitting at (c) _____ 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 (a).

[And whereas the said (a) did without good cause fail to attend on the said day of 19 , for the purpose of being examined, according to the requirements of the said order of this Court made on the day of 19 , directing him so to attend.]

[or, and that the said (a) has absconded (or, and that there is reason to believe that the said (a) is about to abscond) with a view to avoiding examination under the Companies Act, 1948.]

These are therefore to require you the said [or high bailiff, bailiffs, and others], to take the said (a) and to deliver him to the governor or keeper of the above-named prison, and you the said governor or keeper to receive the said (a) and him safely to keep in the said prison until such time as this Court may order.

Dated this day of , 19 .

No. 30. (Rule 67.)

NOTES OF PUBLIC EXAMINATION WHERE A SHORTHAND WRITER IS APPOINTED

(Title.)

Public examination of (a).

Before this at the Court day of , 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:—(b)

These are the notes of the public examination referred to in the memorandum of public examination of , taken before me this day of , 19 .

(a) Mr. an officer [or as the case may be] of the above-named Company.

(b) Here set out the questions and the answers made thereto.

No. 31. (Rule 67.)

NOTES OF PUBLIC EXAMINATION WHERE A SHORTHAND WRITER IS NOT APPOINTED

(Title.)

Public examination of (a)

Before this at the Court day of , 19 .

The above-named , being sworn and examined at the time and place above-mentioned, upon his oath saith as follows:—(b)

These are the notes of the public examination referred to in the memorandum of public examination of , taken before me this day of , 19 .

(a) Mr. an officer [or as the case may be] of the above-named Company.

(b) Here set out the questions and the answers made thereto.

No. 32. (Rule 72.)

APPLICATION FOR APPOINTMENT OF SHORTHAND WRITER TO TAKE DOWN
NOTES OF PUBLIC EXAMINATION AND ORDER THEREON

(Title.)

Ex parte

I, _____ of _____
herein, do hereby, pursuant to Rule 72 of the Companies (Winding Up)
Rules, 1949, apply to the Court for an order for the appointment of
_____ of _____
in the county 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 72.

Dated this _____ day of _____, 19 _____.

Signature

Before

Upon the application of _____ of _____ the court hereby appoints
_____ of _____
in the county 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 72 of the Companies (Winding Up) Rules, 1949, the costs of taking
such notes, and of making a transcript thereof, to be paid in accordance
with Rule 72.

Dated this _____ day of _____, 19 _____.

No. 33. (Rule 72.)

DECLARATION BY SHORTHAND WRITER

(Title.)

Before

I, _____, of _____, in the county 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 this _____ day of _____, 19 _____.

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

No. 34. (Rule 73.)

REPORT TO THE COURT WHERE PERSON EXAMINED REFUSES TO ANSWER
TO SATISFACTION OF REGISTRAR OR OFFICER

(Title.)

At the [public] examination of (a) held before me (a) e.g., A.B., a
this day of , 19 , the following question person ordered
was allowed by me to be put to the said (hereinafter to attend for
called " the Witness "). examination.

Q. (b) (b) Here state
The Witness refused to answer the said question. question.

(or) The Witness answered the said question as follows:—

A. (c) (c) Here insert
I thereupon named the day of , 19 , answers (if
at as the time and place for such [refusal to] answer to be reported any).

to the Hon. Mr. Justice [or His Honour Judge]

Dated this day of , 19 .
Registrar
[or as the case may be]

Form No. 35. (Rule 75.)

DISCLAIMER OF LEASE

(Title.)

Pursuant to an Order of the Court dated the day of
, 19 ,

I, , the Liquidator of the above-named com-
pany, hereby disclaim all interest in the lease dated the (a) Insert
day of , 19 , whereby the premises (a) description of
were demised to at a rent of £ per annum for the property
a term of disclaimed.

Notice of this disclaimer has been given to

Dated this day of , 19 .
Liquidator.

Form No. 36. (Rule 75.)

NOTICE OF DISCLAIMER OF LEASE

(Title.)

Take Notice that, pursuant to an Order of the Court, dated the
day of , 19 , I,
the Liquidator of the above-named company, by writing under my hand
bearing date the day of 19 , disclaimed
all interest in the lease dated the day of
19 , whereby the premises (a) were demised to (a) Insert
at a rent of £ per annum for a term of description of
the property
disclaimed.

The above-mentioned disclaimer has been filed at the office of the
Registrar at (b)

Dated this day of , 19 .
Liquidator.

To
(address)

No. 37. (Rule 79.)

NOTICE BY LIQUIDATOR REQUIRING PAYMENT OF MONEY OR DELIVERY
OF BOOKS, &c., TO LIQUIDATOR

(Title.)

(a) Name of liquidator.

(b) Name of person to whom notice is addressed.

(c) Address of liquidator's office.

Take notice that I, the undersigned (a) _____, have been appointed liquidator of the above-named company, and that you, the undermentioned (b) _____, 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, situate at (c) _____ &c., 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 this _____ day of _____ 19 .
(Signed)

Liquidator.

To (b)
(Address)

No. 38. (Rule 80.)

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.	2.	3.	4.	5.	6.
Serial No.	Name and Description	Address	Number of Shares [or extent of Interest]	Amount called up at date of commencement of winding up	Amount paid up at date of commencement of winding up

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

1.	2.	3.	4.	5.	6.	7.
Serial No.	Name and Description	Address	In what character included	Number of Shares [or extent of Interest]	Amount called up at date of commencement of winding up	Amount paid up at date of commencement of winding up

No. 39. (Rule 81.)

NOTICE TO CONTRIBUTORIES OF APPOINTMENT TO SETTLE LIST OF
CONTRIBUTORIES

(Title.)

Take notice that I, _____ the liquidator of the above-named company, have appointed the _____ day of _____ 19 _____, at _____ of the clock in the _____ noon, at (a) _____, in the county of _____, to settle the list of the contributories of the above-named company, made out by me, pursuant to the Companies Act, 1948, 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.

(a) Insert place of appointment.

Dated this _____ day of _____ 19 _____.

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

1.	2.	3.	4.	5.	6.	7.
No. on List	Name and Description	Address	In what character included	Number of Shares [or extent of Interest]	Amount called up at date of commencement of winding up	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.

No. 40. (Rule 81.)

AFFIDAVIT OF POSTAGE OF NOTICES OF APPOINTMENT TO SETTLE LIST
OF CONTRIBUTORIES

(Title.)

(a) State the description of the deponent.

I, a (a) make oath and say as follows:—

(b) "Number of shares" or "extent of interest."

1. That I did on the day of 19 , send to each contributory mentioned in the list of contributories made out by the [Official Receiver and] Liquidator on the day of 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, (b) , 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 o'clock in the noon on the said day

Sworn, &c.

No. 41. (Rule 82.)

CERTIFICATE OF LIQUIDATOR OF FINAL SETTLEMENT OF THE LIST OF
CONTRIBUTORIES

(Title.)

Pursuant to the Companies Act, 1948, 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:—

(a) "Number of shares" or "extent of interest."

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 (a) 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 several 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.

In the matter of

Limited.

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

1.	2.	3.	4.	5.	6.	7.	8.
Serial No. in List	Name and Description	Address	In what character included	Number of Shares [or extent of Interest]	Date when included in the List	Amount called up at date of commencement of winding up	Amount paid up at date of commencement of winding up

In the matter of

Limited.

The SECOND SCHEDULE above referred to

1.	2.	3.	4.	5.	6.
Serial No. in List	Name and Description	Address	In what character proposed to be included	Number of Shares [or extent of Interest]	Date when excluded from the List

No. 42. (Rule 83.)

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 the _____ day of _____ 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 Registrar at (a) _____ on any day between the hours of _____ and _____

(a) State full address.

Dated _____ day of _____ 19 _____

(Signed)

Liquidator.

To _____ }
 [or to his solicitor]. }

1. No. in List	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

No. 43. (Rule 83.)

AFFIDAVIT OF SERVICE OF NOTICE TO CONTRIBUTORY

(Title.)

I, _____ (a) _____ of _____ make oath and say as follows:—

(a) State full description of the deponent.

1. I did on the _____ day of _____ 19 _____, in the manner herein-after 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 Receiver and] Liquidator of the Company on the _____ day of _____ 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 (b) _____ and the amount paid up and the amount called 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.

(b) "Number of shares" or "extent of interest."

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 the hour of _____ o'clock in the _____ noon of the said _____ day of _____ 19 _____

Sworn, &c.

No. 44. (Rule 84.)

ORDER ON APPLICATION TO VARY LIST OF CONTRIBUTORIES

(Title.)

Upon the application of *W.N.*, by summons dated the day of 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, &c., and upon reading, &c., 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 liquidator of the said company, his costs of this application, such costs to be taxed.]

No. 45. (Rule 85.)

SUPPLEMENTAL LIST OF CONTRIBUTORIES

(Title.)

1. The following is a list of persons who, since making out the list of contributories herein, dated the day of 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.*]

No. 46. (Rule 86 (2).)

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 (a) _____ day of _____ 19____, at _____ o'clock in the _____ noon, 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.

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

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

Dated this _____ day of _____ 19____

(Signed)

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, &c., and of assets.)

No. 47. (Rule 86 (2).)

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 the _____ day of _____ 19____, at _____ o'clock in the _____ noon, 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 (a)

(a) Insert
address.

Dated this day of 19 Liquidator.

No. 48. (Rules 86 (4) and 89.)

RESOLUTION OF COMMITTEE OF INSPECTION SANCTIONING CALL

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 this day of 19

No. 49. (Rule 87.)

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 on the day of 19 , at o'clock in the noon, on the hearing of an application on the part of the [Official Receiver 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 this day of 19

This summons was taken out by of Solicitors
for the [Official Receiver 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

No. 50. (Rule 87.)

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 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 said 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, &c.

No. 51. (Rule 87.)

ADVERTISEMENT OF APPLICATION FOR LEAVE TO MAKE A CALL

In the matter of

(a) Name of Court.

(b) State place of appointment.

Notice is hereby given that the (a) Court has appointed the day of 19 , at o'clock in the noon, at (b) , 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 this day of 19 Liquidator.

No. 52. (Rules 87 and 89.)

ORDER GIVING LEAVE TO MAKE A CALL

The day of , 19

(Title.)

Upon the application by summons dated , of the [Official Receiver and] liquidator of the above-named company, and upon reading the order to wind up the above-named Company, the list of contributories of the said Company and the Liquidator's certificate of the final settlement of the same filed 19 , the affidavit of the said [Official Receiver and] liquidator, filed the day of 19 , and the exhibit marked " A " therein referred to, and an affidavit of

filed the day of 19

(a) Or as the case may be.

It is ordered that leave be given to the [Official Receiver and] liquidator to make a call of £ per share on all the contributories of the said Company (a).

And it is ordered that each such contributory do on or before the day of , 19 , pay to the [Official Receiver and] liquidator of the said Company, the amount which will be due from him or her in respect of such call.

No. 53. (Rule 88.)

DOCUMENT MAKING A CALL

(Title.)

(a) An order of court, or resolution of the Committee of Inspection.
(b) Insert address.

I, the [Official Receiver and] Liquidator of the above-named Company, in pursuance of (a) made (or passed) this day of 19 , hereby make a call of per share on all the contributories of the Company, which sum is to be paid at my office (b) on the day of 19

Dated this day of 19

No. 54. (Rule 89.)

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 have 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 £ _____ (a) State
This sum should be paid by you direct to me at my office (a) address.

on or before the _____ day of _____ 19 _____

Dated this _____ day of _____ 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 of 4 per cent. per annum from the said date until payment.

No. 55. (Rule 89.)

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 (a)

(a) State
address.

In default of payment interest at the rate of 4 per cent. per annum will be charged upon the amount unpaid from the _____ day of _____ 19 _____ until payment.

Dated this _____ day of _____ 19 _____

To _____ Liquidator.

No. 56. (Rule 90.)

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 Act, 1948, dated the _____ day of _____ 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
				£ s. d.

Sworn, &c.

Note.—In addition to the above affidavit, an affidavit of the service of the application for the call will be required in cases in which the Committee of Inspection or the Court has authorised a call to be made.

No. 57. (Rule 90.)

ORDER FOR PAYMENT OF CALL DUE FROM A CONTRIBUTORY

The day of , 19

(Title.)

Upon the application of the liquidator of the above-named company and upon reading an affidavit of filed the day of , 19 , and an affidavit of the liquidator, filed the day of , 19 , it is ordered, that C.D., of, &c. [*or E.F., of, &c., the legal personal representative of L.M., late of, &c., deceased*], one of the contributories of the said company [*or, if against several contributories, the several persons named in the second column of the schedule to this order, being respectively contributories of the said company*], do, on or before the day of , 19 , or subsequently within four days after service of this order, pay to A.B., the liquidator of the said company at his office, (a) , the sum of £ , [*if against a legal personal representative add, out of the assets of the said L.M., deceased, in his hands as such legal personal representative as aforesaid, to be administered in due course of administration, if the said E.F. has in his hands so much to be administered*] [*or, if against several contributories, the several sums of money set opposite to the respective names in the sixth column of the said schedule hereto*], such sum [*or sums*] being the amount [*or amounts*] due from the said C.D. [*or L.M.*], [*or the said several persons respectively*], in respect of the call of £ per share duly made, dated the day of , 19 .

(a) State address.

And it is Ordered that the said several persons do within the like period and at the place aforesaid pay to the said *A.B.*, as such liquidator as aforesaid, interest at the rate of four pounds per centum per annum on the amounts specified in the sixth column of the said schedule from the to the date of payment.

And it is Ordered that the said several persons do within the like period and at the place aforesaid pay to the said *A.B.*, as such Liquidator as aforesaid, the several sums set opposite their respective names in the seventh column of the said schedule, such sum being the proportion of the applicants' costs of the said application payable by such several persons respectively.

[Add appropriate paragraphs as to amounts payable by married women and legal personal representatives (if any).]

THE SCHEDULE REFERRED TO IN THE FOREGOING ORDER

No. on List	Name and Description	Address	In what character included	Amount due	Propor- tion of Costs	Total amount payable exclusive of Interest
				£ s. d.		£ s. d.

Note.—The copy for service of the above order must be endorsed as follows:—

“If you, the undermentioned *A.B.*, neglect to obey this order by the time mentioned therein you will be liable to process of execution, for the purpose of compelling you to obey the same.”

No. 58. (Rule 90.)

AFFIDAVIT OF SERVICE OF ORDER FOR PAYMENT OF CALL

(Title.)

I, (a) of make oath and say as follows:—

(a) Fill in full name, address and occupation of deponent.

1. I did on the day of , 19 , personally serve *G.F.*, of , in the county of , with an order made in this matter by this court, dated the day of , 19 , whereby it was ordered [set out the order] by delivering to and leaving with, the said *G.F.*, at , in the county of , 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 execution for the purpose of compelling you to obey the same.”

Sworn, &c.

PROOF OF DEBT. GENERAL FORM

(Title.)

(a) Fill in full name, address, and occupation of deponent. If proof made by creditor, strike out clauses (b) and (c). If made by clerk of creditor, strike out (c). If by clerk or agent of the company, strike out (b). (d) Insert "me and to C.D. and E.F., my co-partners in trade (if any)," or, if by clerk or agent insert name, address, and description of principal.

You should attend carefully to these directions.

I (a) of _____ in the county of _____, make oath and say:

(b) That I am in the employ of the under-mentioned creditor, and that I am duly authorised by _____ to make this affidavit, and that it is within my own knowledge that the debt herein-after deposed to was incurred and for the consideration stated, and that such debt, to the best of my knowledge and belief, still remains unpaid and unsatisfied.

(c) That I am duly authorised, under the seal of the company herein-after named, to make the proof of debt on its behalf.

1. That the above-named company was, at the date of the (*) order for winding-up the same, viz., the _____ day of _____, 19____, and still is justly and truly indebted to (d) _____ in the sum of _____ pounds _____ shillings and _____ pence for (e) _____ as shown by the account endorsed hereon, or by the following account, viz.:—

for which sum or any part thereof I say that I have not nor hath (f) _____ or any person by (g) _____ order to my knowledge or belief for (g) _____ use had or received any manner of satisfaction or security whatsoever, save and except the following (h):—

NOTE THIS.

(e) State consideration [as goods sold and delivered by me (and my said partner) to the company between the dates of [or moneys advanced by me in respect of the under-mentioned bill of exchange] or, as the case may be].

(f) "My said" "partners or any" "of them" or "the" "above-named" "creditor" [as the case may be].

(g) "My," or "our," or "their," or "his" (as the case may be).

(h) Here state the particulars of all securities held, and, where the securities are on the property of the company, assess the value of the same, and if any bills or other negotiable securities be held specify them in the schedule.

N.B.—Bills of Exchange or other negotiable securities must be produced before the proof can be admitted.

Admitted to vote for _____ the _____ day of _____ 19____. Official Receiver or Liquidator.

Admitted to rank for dividend for _____ this _____ day of _____ 19____. Official Receiver or Liquidator.

Date	Drawer	Acceptor	Amount			Due date
			£	s.	d.	

Sworn at _____ in the county of _____, Deponent's this _____ day of _____ 19____ Signature. Before me

NOTE.—The proof cannot be admitted for voting at the first meeting unless it is properly completed and lodged with the Official Receiver before the time named in the notice convening the meeting.

(*) 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 229 of the Companies Act, 1948.)

Particulars of Account referred to on the other side
(Credit should be given for Contra Accounts.)

Date	Consideration	Amount			Remarks The vouchers (if any) by which the account can be substantiated should be set out here
		£	s.	d.	

Deponent's Signature

No. 60. (Rule 103.)
PROOF OF DEBT OF WORKMEN
(Title.)

I (a)
(b)
make oath and say :

1. That the above-named company was on the day of
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 due to them respectively as workmen or others 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 remunera-
tion 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.

(a) Fill in full
name, address,
and occupation
of deponent.

(b) On behalf
of the workmen
and others
employed by
the above-
named
company.

Sworn at
in the county of , } Deponent's Signature.
this day of , }
19 .
Before me

SCHEDULE referred to on the other side

1.	2.	3.	4.	5.	6.	7.		
No.	Full Name of Workman	Address	Description	Period over which Wages due	Period of which accrued holiday remunera- tion due	Amount due		
						£	s.	d.

Deponent's Signature.

No. 61. (Rule 107.)

NOTICE OF REJECTION OF PROOF OF DEBT

(Title.)

Take notice that, as [Official Receiver and] Liquidator of the above-named company, I have this day rejected your claim against the company (a) to the extent of £ _____ on the following grounds:—

(a) If proof wholly rejected strike out words underlined.

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 _____ days from this date.

Dated this _____ day of _____, 19 _____

Signature

Address

To _____ [Official Receiver and] Liquidator.

No. 62. (Rule 114.)

LIST OF PROOFS TO BE FILED UNDER RULE 114

(Title.)

I hereby certify that the following is a correct list of all proofs tendered to me in the above matter during the past month.

Dated this _____ day of _____, 19 _____ Liquidator.

Name of Creditor	Proofs Tendered									
	Amount of Proof			Whether admitted, rejected or standing over for further consideration.	If admitted Amount					
	£	s.	d.		£	s.	d.			

No. 63. (Rule 119 (1).)

NOTICE TO CREDITORS OF INTENTION TO DECLARE DIVIDEND

(Title.)

(a) Insert here "first" or "second" or "final," or as the case may be.

A (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 the _____ day of _____, 19 _____ you will be excluded from this dividend.

Dated this _____ day of _____, 19 _____

Liquidator.
[Address.]

To X.Y.

No. 64. (Rule 119 (1).)

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 the day of 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 this day of 19

Liquidator.

To X.Y.

[Address.]

No. 65. (Rule 119 (3).)

NOTICE OF DIVIDEND

[Please bring this Dividend Notice with you.]

Dividend Payable Orders* are cancelled at the expiration of three months from date of issue, but will be re-issued free of charge on application within six months from date of issue.

A fee of 1s. when the dividend does not exceed £1 and 2s. 6d. when the dividend exceeds £1 is chargeable on the re-issue of each Dividend Payable Order* after six months from the date of issue—the fee being payable in Companies (Winding Up) Stamps.

* In cases in which the payments are made by cheque substitute "cheques" or "cheque."

(Title.)

Dividend of in the £.

[Address]

[Date]

Notice is hereby given that a dividend of in the pound has been declared in this matter, and that the same may be received at my office, as above, on the day of 19 , or on any subsequent between the hours of and

Upon applying for payment this notice must be produced entire, together with any Bills of Exchange, Promissory Notes or other negotiable Securities held by you. If you desire the dividend to be made payable to some other person you should sign and lodge with the liquidator an authority in the Form No. 68, prescribed in the Companies (Winding Up) Rules 1949. Otherwise if you do not attend personally you must fill up and sign the subjoined Forms of Receipt and Authority for delivery, when a Dividend Payable Order* in your favour will be delivered in accordance with the authority.

To

(Signed)

Liquidator.

NOTE.—The receipt or authority should, in the case of a firm, be signed in the firm's name, or in the case of a limited company by an officer of the company so described.

RECEIPT

No. _____ 19____
 Received of _____ pounds _____ shillings and _____ pence, being the amount payable to $\frac{me}{us}$ in respect of the dividend of _____ in the £ on $\frac{my}{our}$ claim against this company.
 Payee's Signature.

(a) Note.—This is an authority only to deliver the Payable Order nor to make it payable to another person.
 (b) Strike out words inapplicable. If not to be sent by post strike out words in italics and insert the name of the person who is to receive the order.

£ : :

AUTHORITY FOR DELIVERY. (a)

SIR,

PLEASE deliver to $\frac{me}{us}$ by post, at $\frac{my}{our}$ risk or to the Bearer,

(b)

the order* for the dividend payable to $\frac{me}{us}$ in this matter.

Payee's Signature.

To the [Official Receiver and] Liquidator.

Date

19____

No. 66. (Rule 119 (5).)

CERTIFIED LIST OF PROOFS UNDER RULE 119 (5) OF THE COMPANIES (WINDING UP) RULES, 1949, AND APPLICATION FOR ISSUE OF CHEQUES FOR DIVIDEND ON COMPANIES LIQUIDATION ACCOUNT

Companies Liquidation Account.

Ledger Folio

(Title.)

I hereby certify that 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.

(Signature)*

Dated the _____ day of _____ 19____

* If the proceedings are in a County Court, to be signed by the Registrar. If the proceedings are in the High Court, to be signed by the Liquidator.

I certify that by my books the sum of £ _____ stands to the credit of the above Company with the Companies Liquidation Account at the Bank of England, and that the sum of £ _____ is required to meet the under-mentioned dividends on proofs which have been duly made and admitted to rank for dividend upon the Company, and I have to request that orders for payment may be issued to me.

The dividend is payable on the _____ day of _____ 19____, and notice of declaration thereof was forwarded to the Board of Trade for insertion in the London Gazette, on the _____ day of _____ 19____.

Liquidator.

Date

19____

{ Address to which Cheques and Payable Orders should be sent.

No. 68. (Rule 119 (7).)

AUTHORITY TO LIQUIDATOR TO PAY DIVIDENDS TO ANOTHER PERSON

(Title.)

To the [Official Receiver and] Liquidator.

SIR,

$\frac{I}{We}$ 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 $\frac{me}{us}$ in respect of the proof of debt for the sum of £ _____, against the above-named company, made [by Mr. _____] on $\frac{my}{our}$ behalf.

And $\frac{I}{we}$ further request that the cheque or cheques 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 or cheques in his name.

It is understood that this authority is to remain in force until revoked by $\frac{me}{us}$ in writing.

Signatures

Witness to the Signature

of

Witness to the Signature

of

Date

Specimen of Signature of person appointed as above.

Witness to the Signature

of

(Witness to the specimen Signature of person appointed as above.)

No. 69. (Rule 120.)

NOTICE OF RETURN TO CONTRIBUTORIES

[Please bring this Notice with you.]

Payable Orders* are cancelled at the expiration of three months from date of issue, but will be re-issued free of charge on application within six months from month of issue.

* In cases in which the payments are made by cheque substitute "cheques" or "cheque."

A fee of 1s. when the return does not exceed £1 and 2s. 6d. when the return exceeds £1, is chargeable on the RE-ISSUE of each Payable Order* after six months from the date of issue—the fee being payable in Companies (Winding-Up) Stamps.

(Title.)

Return of £ per share.

[Address]

[Date]

Notice is hereby given that a return of per share has been declared in this matter, and that the same may be received at my office, as above, on the day of 19 , or on any subsequent , between the hours of

and
Upon applying for payment this notice must be produced entire, together with the share certificate. If you do not attend personally you must forward the share certificate and fill up and sign the subjoined Forms of Receipt and Authority for delivery, when a Payable Order* in your favour will be delivered in accordance with the Authority.

(Signed)

Liquidator.

NOTE.—The receipt should be signed by the contributory personally, or in the case of joint contributories by each of them, and in the case of a limited company by an officer of the company so described.

RECEIPT

No.

Received of the in this matter the sum 19
of pounds shillings and
pence, being the amount payable to in respect of the
return of per share held by in this company.

Contributory's signature.

£ : :

AUTHORITY FOR DELIVERY. (a)

SIR,

PLEASE deliver to $\frac{me}{us}$ by post, at $\frac{my}{OWN}$ risk or to the bearer (b)

the order* for the return payable to $\frac{me}{us}$ in this matter.

Contributory's signature.

To the [Official Receiver and] Liquidator.

Date

19

(a) Note.—This is an authority only to deliver the Payable Order, not to make it payable to another person.
(b) Strike out words inapplicable. If not to be sent by post strike out the words in italics and insert the name of the person who is to receive the order.

No. 70. (Rule 120.)

SCHEDULE OR LIST OF CONTRIBUTORIES HOLDING PAID-UP SHARES TO WHOM A RETURN IS TO BE PAID. (a)

In the matter of

No.

of 19

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.

(a) 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.

No. 71. (Rule 124.)

NOTICE TO CREDITORS OF FIRST MEETING

(Title.)

(Under the order for winding up the above-named Company, dated the day of , 19 .)

Notice is hereby given that the first meeting of creditors in the above matter will be held at on the day of , 19 , at o'clock in the noon.

To entitle you to vote thereat your proof must be lodged with me not later than o'clock on the day of , 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 in the County of not later than o'clock on the day of , 19 .

Official Receiver.

Address.

(The statement of the Company's affairs (a) .)

(a) Here insert "has not been lodged" or "has been lodged, and summary is enclosed."

NOTE

At the first meetings of the creditors and contributories they may amongst other things:—

1. By resolution determine whether or not an application is to be made to the Court to appoint a liquidator in place of the Official Receiver.

2. 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.

NOTE.—If a liquidator is not appointed by the Court the Official Receiver will be the liquidator.

No. 72. (Rule 124.)

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 the day of , 19 , at o'clock in the noon.

Forms of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with me at in the County of not later than o'clock on the day of , 19 .

Dated this day of , 19 .

Official Receiver.

(The Company's statement of affairs (a) .)

(a) Here insert "has not been lodged," or "has been lodged, and summary is enclosed."

NOTE

At the first meetings of creditors and contributories they may amongst other things:—

1. By resolution determine whether or not an application shall be made to the Court to appoint a liquidator in place of the Official Receiver.

2. 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.

NOTE.—If a liquidator is not appointed by the Court the Official Receiver will be the liquidator.

No. 73. (Rule 125.)

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 the _____ day of _____, 19____, at _____ o'clock in the _____ noon at (a) _____ and that you are required to attend thereat, and give such information as the meeting may require.

(a) Here insert place where meeting will be held.

(b) Insert name of person required to attend.

Dated this _____ day of _____, 19____

To (b)

Official Receiver.

Notice of first meeting to officers of company.

Rule 125.—The Official Receiver 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, seven 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 Receiver, and if any such Officer fails to attend the Official Receiver shall report such failure to the Court.

No. 74. (Rule 145 (2).)

LIST OF CREDITORS (a) TO BE USED AT EVERY MEETING

(Title.)

Meeting held at _____ this _____ day of _____, 19____

(a) *Or* "contributories."
(b) In case of contributories insert "number of shares" and "number of votes according to the regulations of the Company."

Con-secutive Number	Names of creditors (a) present or represented	Amount of Proof (b)					
		In person			Proxies		
		£	s.	d.	£	s.	d.
1							
2							
3							
4							
5							
6							
7							
7	Total number of creditors (a) present or represented.						

No. 75. (Rule 129.)

NOTICE OF MEETING [GENERAL FORM]

(Title.)

Take notice that a meeting of creditors [or contributories] in the above matter will be held at _____ on the _____ day of _____ 19____, at _____ o'clock in the _____ noon.

Agenda.

Dated this _____ day of _____ 19____

(a)

(Signed) (b)

(a) [Here insert purpose for which meeting called.]
(b) "Liquidator" or "Official Receiver," or as the case may be. See Rule 129.

Forms of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with _____ at _____, in the County of _____, not later than _____ o'clock on the _____ day of _____ 19____

No. 76. (Rule 130.)

AFFIDAVIT OF POSTAGE OF NOTICES OF MEETING

(Title.)

I, _____ a (a) _____, make oath and say as follows:—

(a) State the description of the deponent.

1. That I did on the _____ day of _____ 19____, send to each creditor mentioned in the Company's statement of affairs [or to each contributory mentioned in the register of members of the Company] a notice of the time and place of the (b) _____ in the form hereunto annexed marked "A."

(b) Insert here "general" or "adjourned general" or "first" meeting of creditors [or contributories as the case may be].

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 _____ o'clock in the _____ noon on the said day.

Sworn, &c.

No. 77. (Rule 130.)

CERTIFICATES OF POSTAGE OF NOTICES (GENERAL)

(Title.)

(a) 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.
 (b) "A general meeting" or "adjourned general meeting," or as the case may be.

I, _____ a clerk in the office of the Official Receiver, hereby certify:—
 1. That I did on the _____ day of _____ 19____, send to (a) _____, a notice of the time and the place of the first meeting, (b) in the form hereunto annexed marked "A,"
 Paragraphs 2, 3, and 4 as in last preceding form.

Signature

Dated _____

No. 78. (Rules 133 and 155.)

AUTHORITY TO DEPUTY TO ACT AS CHAIRMAN OF MEETING AND USE PROXIES

(Title.)

(a) Here insert "Being a person in my employment or under my official control" or "being an officer of the Board of Trade."

I, _____ the Official Receiver of _____ do hereby nominate _____ of _____ to be chairman of the meeting of creditors [or contributories] in the above matter, appointed to be held at _____ on the _____ day of _____ 19____, and I depute him (a) _____ to attend such meeting and use, on my behalf, any proxy or proxies held by me in this matter.

Dated this _____ day of _____ 19____

Official Receiver.

No. 79. (Rule 137.)

MEMORANDUM OF ADJOURNMENT OF MEETING

(Title.)

Before _____ at _____ on the _____ day of _____, 19____, at _____ o'clock.

(a) "First," or as the case may be.
 (b) Insert "creditors" or "contributories," as the case may be.
 (c) Here state reason for adjournment.

Memorandum.—The (a) _____ Meeting of (b) _____ in the above matter was held at _____ the time and place above mentioned; but it appearing that (c) _____ day of _____ the meeting was adjourned until the _____, 19____, at _____ o'clock in the _____ noon, then to be held at the same place.

Chairman.

No. 80. (Rule 147.)

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 the _____ day of _____ 19____, or at any adjournment thereof.

Dated this _____ day of _____ 19____

[Signed] (2)

NOTES

(1.) The person appointed general proxy may in a winding-up by the Court be the Official Receiver, 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 Receiver. 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.

(3.) 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.

No. 81. (Rule 147.)

SPECIAL PROXY

(Title.)

I/We, _____ of _____, a creditor [or contributory], hereby appoint (1) _____ as my/our proxy at the meeting of creditors [or contributories] to be held on the _____ day of _____ 19____, or at any adjournment thereof, to vote (a) _____ the resolution Nod. _____ in the notice convening.

Dated this _____ day of _____ 19____

[Signed] (2)

(a) Here insert the word "for" or the word "against" as the case may require, and specify the particular resolution.

NOTES

(1.) The person appointed proxy may in a winding up by the Court be the Official Receiver, 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 Receiver. The proxy form should be altered accordingly. A creditor [or contributory] may give a special proxy to any person to vote at any specified meeting or adjournment thereof on all or any of the following matters :—

- (a) For or against the appointment or 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.) 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.

(3.) 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.

No. 82. (Rule 170.)

APPLICATION TO BOARD OF TRADE TO AUTHORISE A SPECIAL BANK ACCOUNT

(Title.)

(a) Here insert grounds of application

We, the committee of inspection, being of opinion that Mr. of , the liquidator in the above matter, should have a special bank account for the purpose of (a) hereby apply to the Board of Trade to authorise him to make his payments into and out of the bank.

All cheques should be countersigned by , a member of the committee of inspection, and by

Dated this day of 19

} Committee of Inspection.

No. 83. (Rule 170.)

ORDER OF BOARD OF TRADE FOR SPECIAL BANK ACCOUNT

(Title.)

You are hereby authorised to make your payments in the above matter into, and out of, the bank.

[Here insert any special terms.]

All cheques must be countersigned by , a member of the committee of inspection, and by

Dated this day of 19

By Order of the Board of Trade.

To Liquidator.

No. 84. (Rule 173.)

CERTIFICATE AND REQUEST BY COMMITTEE OF INSPECTION AS TO INVESTMENT OF FUNDS

(Title.)

We, the Committee of Inspection in the above matter, hereby certify that in our opinion the cash balance standing to the credit of the above-named company is in excess of the amount which is required for the time being to answer demands in respect of such company's estate, and request that the Board of Trade will invest the sum of £ in Government securities, to be placed to the credit of the said account for the benefit of the said company.

Dated this day of 19

} Committee of Inspection.

No. 85. (Rule 173.)

REQUEST BY COMMITTEE OF INSPECTION TO BOARD OF TRADE TO SELL SECURITIES

(Title.)

We, the Committee of Inspection in the above matter, hereby certify that a sum of £ , forming part of the assets of the above-named company, has been invested in Government Securities, and that the sum of £ is now required to answer demands in respect of the said company. And we request that so much of the said securities as may be necessary for the purpose of answering such demands may be realised by the Board of Trade, and that the amount realised may be placed to the credit of the said company.

Dated this day of 19
..... } Committee of Inspection.
..... }
..... }

No. 86. (Rule 174.)

CERTIFICATE BY COMMITTEE OF INSPECTION AS TO AUDIT 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 this day of 19
..... } Committee of Inspection.
..... }
..... }

No. 87. (Rule 175.)

AFFIDAVIT VERIFYING LIQUIDATOR'S ACCOUNT UNDER SECTION 249

(Title.)

I, G.H., of , the Liquidator of the above-named Company, make oath and say:—

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 the day of , 19 , to the day of , 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.

Sworn at, &c. {

*NOTE.—If no receipts or payments strike out the words in italics.

No. 88. (Rule 176.)

LIQUIDATOR'S TRADING ACCOUNT UNDER SECTION 249

(Title.)

G.H., the liquidator of the above-named company in account with the estate

RECEIPTS.				PAYMENTS			
<i>Dr.</i>				<i>Cr.</i>			
<i>Date</i>				<i>Date</i>			

Liquidator.

(Date)

We have examined this account with the vouchers and find the same correct, and we are of opinion the expenditure has been proper.

Dated this day of , 19

Committee of Inspection
[or member of the Committee of Inspection].

No. 89. (Rule 176.)

AFFIDAVIT VERIFYING LIQUIDATOR'S TRADING ACCOUNT UNDER SECTION 249

(Title.)

I, the liquidator of the above-named company, make oath and say 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 of 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.

Sworn, &c.

Liquidator.

No. 90. (Rule 183.)

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 proper officer your bill of costs [or charges] as (a) failing which, I shall, in pursuance of the Companies Act, 1948, 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.

(a) Here state nature of employment.

Dated this _____ day of _____, 19 _____

No. 91. (Rule 188.)

CERTIFICATE OF TAXATION

(Title.)

I hereby certify that I have taxed the bill of costs [or charges] [or expenses] of Mr. C.D. [here state capacity in which employed or engaged] [where necessary add "pursuant to an order of the Court dated the _____ day of _____, 19 ____"], and have allowed the same at the sum of _____ pounds _____ shillings and _____ pence [where necessary add "which sum is to be paid to the said C.D. by as directed by the said order"].

Dated this _____ day of _____, 19 _____

Taxing Master [or Registrar].

£ : :

No. 92 (Rules 197, 198, and 201.)

[Re

This is the Exhibit marked B referred to in the affidavit of _____; sworn before me this _____ day of _____ 19 ____.

(No registration fee payable.)

No. of Company } _____

A Commissioner for Oaths.]

STATEMENT OF RECEIPTS AND PAYMENTS AND GENERAL DIRECTIONS AS TO STATEMENTS

(Name of Company.)

(1) Every statement must be on sheets 13 inches by 16 inches.

Size of sheets.

(2) Every statement must contain a detailed account of all the liquidator's realizations and disbursements in respect of the company. The statement of realizations should contain a record of all receipts derived from assets existing at the date of the winding-up resolution and subsequently realized, 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 realized, the gross proceeds of sale must be entered under realizations, and the necessary payments incidental to sales must be entered as disbursements. These accounts should not contain payments into the Companies Liquidation Account (except unclaimed dividends—see par. 5) or payments into or out of bank, or temporary

Form and contents of Statement.

investments by the liquidator, or the proceeds of such investments when realized, 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 realized.

Interest allowed or charged by the bank, bank commission, &c., and profit or loss upon the realization of temporary investments, should, however, be inserted in the accounts of realizations 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.**

Trading
Account.

(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.

Dividends, &c.

(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. Each list must be on sheets 13 inches by 8 inches.

(5) When unclaimed dividends, instalments of composition or returns of surplus assets are paid into the Companies Liquidation Account, the total amount so paid in should be entered in the statement of disbursements as one sum.

(6) 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 342 of the Companies Act, 1948.

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

This statement is required in duplicate.

FORM 92—continued
 LIQUIDATOR'S STATEMENT OF ACCOUNT PURSUANT TO S. 342 OF THE COMPANIES ACT, 1948

Winding-up Rules :—Form 92

REALIZATIONS				DISBURSEMENTS			
Date	Of whom received	Nature of Assets Realized	Amount	Date	To whom paid	Nature of Disbursements	Amount
		Brought forward ...	£			Brought forward ...	£
			s.				s.
			d.				d.
		Carried forward ...				Carried forward ...	

NOTE.—No balance should be shown on this Account, but only the total Realizations and Disbursements, which should be carried forward to the next Account.

ANALYSIS OF BALANCE

			£	s.	d.
Total Realizations	...	...	...	..	..
„ Disbursements	...	...	...	..	..
		Balance	...	..	..
The Balance is made up as follows:—					
1. Cash in hands of liquidator	...	...	..	..	..
			£	s.	d.
2. Total payments into Bank, including balance at date of commencement of winding up (<i>as per Bank Book</i>)...	..	..	..	..	..
Total withdrawals from Bank...	...	..	..	..	..
		Balance at Bank	...	..	..
3. Amount in Companies Liquidation Account	...	...	..	..	..
			£	s.	d.
*4. Amounts invested by liquidator	...	..	..	..	..
Less Amounts realised from same...	..	..	..	..	..
		Balance	...	..	..
		
		Total Balance as shown above	...	£	..

[NOTE.—Full details of Stocks purchased for investment and realization thereof should be given in a separate statement.]

* The investment or deposit of money by the liquidator does not withdraw it from the operation of Section 343 of the Companies Act, 1948, and any such investments representing money held for six months or upwards must be realized and paid into the Companies Liquidation Account, except in the case of investments in Government securities, the transfer of which to the control of the Board of Trade will be accepted as a sufficient compliance with the terms of the section.

NOTE.—The liquidator should also state—

- (1) The amount of the estimated assets and liabilities at the date of the commencement of the winding-up. $\left\{ \begin{array}{l} \text{Assets (after deducting amounts} \\ \text{charged to secured creditors} \\ \text{and debenture holders)} \dots \text{£} \\ \text{Liabilities} \left\{ \begin{array}{l} \text{Secured creditors} \dots \text{£} \\ \text{Debenture holders} \text{ £} \\ \text{Unsecured creditors} \text{ £} \end{array} \right. \end{array} \right.$
- (2) The total amount of the capital paid up at the date of the commencement of the winding-up. $\left\{ \begin{array}{l} \text{Paid up in cash} \dots \text{£} \\ \text{Issued as paid up} \\ \text{otherwise than for} \\ \text{cash} \dots \dots \text{£} \end{array} \right.$
- (3) The general description and estimated value of outstanding assets (if any).

Form 94—continued

PAYMENTS

Dr.

RECEIPTS

Date

Date

£

s.

d.

Date.

£

s.

d.

Total £

Total £

Date

Liquidator.

No. 97. (Rule 200.)

AFFIDAVIT VERIFYING ACCOUNT OF UNCLAIMED AND UNDISTRIBUTED FUNDS

(Title.)

I, _____ of _____ make oath and say that the particulars entered in the statement hereunto annexed, marked A, are correct, and truly set forth all money in my hands or under my control, representing unclaimed or undistributed assets of the above company, or held by the Company in trust in respect of dividends or other sums due to any person as a member of the Company, and that the amount due by me to the Companies Liquidation Account in respect of unclaimed dividends and undistributed funds is £ _____

Signature.

Sworn, &c.

No. 98. (Rule 205.)

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 Board of Trade for my release, and further take notice that any objection you may have to the granting of my release must be notified to the Board of Trade within twenty-one days of the date hereof.

A summary of all receipts and payments in the winding-up is hereto annexed.

Dated this _____ day of _____, 19 _____

Liquidator.

To

NOTE.—Section 251 (3) of the Companies Act, 1948, enacts that “ An order of the Board of Trade 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.”

No. 99. (Rule 205.)

APPLICATION BY LIQUIDATOR TO BOARD OF TRADE FOR RELEASE

(Title.)

I, _____ the liquidator of the above-named Company, do hereby report to the Board of Trade 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 _____ shillings 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 of the Company 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 _____ shillings has been paid, together with a return of _____ per share to the contributories of the Company]; (*a*)

(*a*) Add, if necessary, "and that the rights of the contributories between themselves have been adjusted."

2. I therefore request the Board of Trade to cause a report on my accounts to be prepared, and to grant me a certificate of release.

Dated this _____ day of _____, 19____

Liquidator.

STATEMENT TO ACCOMPANY NOTICE OF APPLICATION FOR RELEASE

(Title.)

Statement showing position of Company at date of application for release

Dr.				Cr.					
				Receipts			Payments.		
				£	s.	d.	£	s.	d.
				Estimated to produce as per company's statement of affairs					
				£	s.	d.			
To total receipts from date of winding-up order, viz. :—							By Board of Trade and Court Fees (including Stationery, Printing, and Postages in respect of Contributories, Creditors, and Debtors, and fee for audit) — — — — —		
(State particulars under the several headings specified in the Statement of Affairs.)							£ s. d.		
Receipts per trading account — —							Law costs of petition — — — — —		
Other receipts — —							Law costs of Solicitor to Liquidator — — — — —		
Total — — — — —							Other law costs — — — — —		
							Liquidator's remuneration, viz. :—		
							£ s. d.		
							per cent. on £ assets realised — — — — —		
							per cent. on £ assets distributed in dividend — — — — —		
Less :—							Shorthand writer's charges — — — — —		
Payments to redeem securities — — — — —							Special manager's charges — — — — —		
Costs of execution — — — — —							Person appointed to assist in preparation of Statement of Affairs — — — — —		
Payments per trading account — — — — —							Auctioneer's charges as taxed — — — — —		
							Other taxed costs — — — — —		
							Costs of possession and maintenance of estate — — — — —		
							Costs of notices in Gazette and local papers — — — — —		
Net realizations — — — — —				£			Incidental outlay — — — — —		
							Total costs and charges — — — — —		
							£		
Amounts received from calls on contributories made in the winding-up — — — — —							Creditors, viz. :—		
							£ s. d.		
							(a) Preferential — — — — —		
							(a) Unsecured : dividend of s. d. in the £ on £		
							The estimate of amount expected to rank for dividend was £		
							Amount returned to contributories — — — — —		
							Balance — — — — —		
							£		

(a) State number of creditors.

Assets not yet realized, including calls, estimated to produce £

(Add here any special remarks the liquidator thinks desirable.)

Creditors can obtain any further information by inquiry at the office of the liquidator.

Dated this day of , 19

(Signature of Liquidator)
(Address)

No. 101. (Rule 217.)

REGISTER OF WINDING-UP ORDERS TO BE KEPT IN THE COURTS

Number of Winding-up Order	Number of Petition	Date of Petition	Date of Winding-up Order	Dates of Public Examinations (if any)	Liquidator

No. 102. (Rule 217.)

REGISTER OF WINDING-UP PETITIONS TO BE KEPT IN THE COURTS

No. of Petition	Name of Company	Address of Registered Office	Description of Company	Date of Petition	Petitioner	Date of Winding-up Order

No. 103

NOTICES FOR LONDON GAZETTE. (Rule 218.)

(1) *Notice of Winding-up Order*

(Rule 42 (1) (c).)

Name of Company	Address of Registered Office
Court	Number of Matter
Date of Presentation of Petition*	Date of Order

[*Where it is known that a voluntary winding-up preceded the presentation of the Petition, the date of the resolution for voluntary winding-up should also be given.]

(2) *Notice of First Meetings*

(Rule 122.)

Name of Company	Address of Registered Office	Nature
of Business	Number of Matter	Creditors,
Date	Place	Contributories, Date
Hour	Place	

(3) *Notice of Day Appointed for Public Examination*

(Rule 65.)

Name of Company	Address of Registered Office	Nature
of Business	Number of Matter	Date Fixed
for Examination	Names of Persons to be Examined	Hour
Place		

(4) *Notice of Intended Dividend*

(Rule 119 (1).)

Name of Company	Address of Registered Office	Nature
of Business	Number of Matter	Last Day for
Receiving Proofs	Name of Liquidator	Address

(5) *Notice of Dividend*

(Rule 119 (3).)

Name of Company	Address of Registered Office	Nature
of Business	Number of Matter	Amount per £
Where payable	When payable	

(6) *Notice of Return to Contributories*

(Rule 120.)

Name of Company	Address of Registered Office	Nature
of Business	Number of Matter	Amount per
Share	When payable	
Where payable		

(7) *Notice of Appointment of Liquidator*

(Rule 58 (5).)

Name of Company	Address of Registered Office	Nature
of Business	Number of matter	Liquidator's
Name	Date of Appointment	

Notices for London Gazette. (Rule 218.)—*continued*

(8) *Notice of Death, Resignation or Removal of Liquidator*

(Rule 58 (7).)

Name of Company of Business	Court	Address of Registered Office Number of matter	Nature Liquidator's
Name	Address	Date of Death, Resignation or Removal	Removal

(9) *Notice of Release of Liquidator*

(Rule 205.)

Name of Company Court	Address of Registered Office Number of Matter	Nature of Business Liquidator's Name
Address	Date of Release	

No. 104. (Rule 219.)

MEMORANDUM OF ADVERTISEMENT OR GAZETTING

(Title.)

Name of Paper	Date of Issue	Date of Filing	Nature of Order, &c.

(Signed)

No. 105. (Rule 222.)

WARRANT TO REGISTRAR OF COURT IN WHOSE DISTRICT A PERSON AGAINST WHOM A WARRANT OF ARREST HAS BEEN ISSUED IS BELIEVED TO BE

Whereas the Warrant of Arrest hereto annexed has been issued by this Court against the person named therein, namely, _____ of _____ under the provisions of the Companies Act, 1948, and Companies (Winding-up) Rules, 1949.

And whereas he is outside the ordinary jurisdiction of this Court, and is believed to be within the jurisdiction or district of the Court of which you are the Registrar.

These are therefore to require you to cause the said Warrant to be executed within the ordinary jurisdiction of the Court (a)

(a) Insert name of Court.

Dated this _____ day of _____, 19

(b)

(b) Seal of the Court from which the warrant was originally issued.

To the Registrar of the Court.

No. 106. (Rule 222.)

ENDORSEMENT OF WARRANT OF ARREST ISSUED BY A COURT TO WHICH THE SAME HAS BEEN SENT FOR EXECUTION BY THE COURT WHICH ORIGINALLY ISSUED IT

To the Governor of the prison (1)

(1) Insert name of prison of the Court to which the Warrant has been sent.

Take notice that in accordance with the Companies (Winding-up) Rules, 1949, this Warrant of Arrest has been sent to me and that the person named in the Warrant, if apprehended within the jurisdiction of this Court, is to be conveyed to the prison of this Court, and is to be there kept until otherwise directed by the Order of the Court which originally issued the Warrant of Arrest, or until discharged by that Court, or otherwise by law.

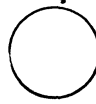
Dated this _____ day of _____, 19

Registrar.

No. 107

No. of Company.....

THE COMPANIES ACT, 1948



A 5s. Companies
Registration Fee
Stamp must be
impressed here.

WINDING UP BY THE COURT
NOTICE OF APPOINTMENT OF LIQUIDATOR
Pursuant to Section 240

Name of Company.....Limited

Presented by

.....
.....
.....

Winding up by the Court

To the Registrar of Companies.

I, (or We).....of.....
.....
hereby give you notice that, by an Order of the Court dated the
.....day of.....19..... I (or we) have been appointed
Liquidator(s) of Limited

(Signature).....

(a).....

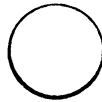
Dated the day of.....19.....

(a) To be signed by each Liquidator if more than one.

No. 108

No. of Company.....

THE COMPANIES ACT, 1948



A 5s. Companies Registration Fee Stamp must be impressed here.

MEMBERS' VOLUNTARY WINDING UP

DECLARATION OF SOLVENCY, EMBODYING A STATEMENT OF ASSETS AND LIABILITIES

(Pursuant to Section 283)

Name of Company.....Limited

Presented by.....

DECLARATION OF SOLVENCY

We.....of.....and.....of.....
being all the directors of.....do solemnly and sincerely
the majority of the
declare that we have made a full enquiry 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

Delete as necessary.

* Insert a period of months not exceeding 12.

Declared at.....the.....day
of.....one thousand nine hundred and
.....
before me.

A Commissioner for Oaths or Notary Public or
Justice of the Peace.

Delete as necessary.

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.	
Investments 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 pay- ment) :—	£
Trade Accounts	
Bills Payable	
Accrued Expenses	
Other Liabilities :—	
.....	
.....	
Contingent Liabilities :—	
.....	
.....	
Estimated Surplus after paying Debts in full ...	£

Remarks :

No. 109

THE COMPANIES ACT, 1948

FORM OF STATEMENT OF ASSETS AND LIABILITIES

To be submitted to a Meeting of Creditors pursuant to Section 288 of the Companies Act, 1948, 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.

.....Limited (in Liquidation)

* Insert period shown in the Declaration of Solvency.

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.

.....LIMITED. (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 £
ASSETS NOT SPECIFICALLY PLEDGED :	
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
ASSETS SPECIFICALLY PLEDGED				
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	
GROSS ASSETS	£

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

£

<p>(e) Gross Liabilities £</p>	<p>LIABILITIES (to be deducted from surplus or added to deficiency as the case may be)</p>	
	<p>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.]</p>	_____
	<p>PREFERENTIAL CREDITORS Estimated balance of assets available for Debenture Holders secured by a floating charge and Unsecured Creditors* £</p>	_____
	<p>DEBENTURE HOLDERS secured by a floating charge ... Estimated SURPLUS/DEFICIENCY as regards Debenture Holders* £</p>	_____
	<p>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) :—</p>	£
	<p>ESTIMATED SURPLUS/DEFICIENCY AS REGARDS CREDITORS being the difference between :</p>	£
£	<p>GROSS ASSETS, brought from preceding page (d) and GROSS LIABILITIES, as per column (e)</p>	_____
	<p>ISSUED AND CALLED-UP CAPITAL.....preference shares of.....each.....called-up ... .......ordinary shares of.....each.....called-up</p>	£
	<p>ESTIMATED SURPLUS/DEFICIENCY AS REGARDS MEMBERS*</p>	£

* 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 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.

Strike out (f) or (g).

No. 110 (Rule 182)

LIQUIDATOR'S STATEMENT OF ACCOUNT (MEMBERS' OR CREDITORS' VOLUNTARY WINDING-UP)
 (Pursuant to Sections 290 and 300)

Statement showing how the winding-up has been conducted and the property of the company has been disposed of.
Name of Company.....*(in liquidation)*
Presented by.....

* Delete as necessary.

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)

COMPANY, ENGLAND		
	Statement of Assets and Liabilities	
	£	£
Receipts—	Receipts	
	£	s. d.
Payments	Payments	
	£	s. d.
Cash at Bank
Cash in Hand
Marketable Securities
Sundry Debtors
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
Surplus from securities
Unpaid calls at commencement of winding-up
Amounts received from calls on contributory made in the winding-up
	£	s. d.
Costs of Solicitor to Liquidator
Other law costs
Liquidator's remuneration :—	£	s. d.
{ ... % on £ realised
{ ... % on £ distributed
{ By whom fixed
{ Auctioneer's and valuer's charges
Costs of possession and maintenance of estate
Costs of notices in Gazette and local papers
Incidental Outlay
Total costs and charges
(i) Debenture holders :—	£	s. d.
Payment of £
per £ debenture
Payment of £
per £ debenture

No. of Company.....

THE COMPANIES ACT, 1948



A 5s. Companies Registration Fee Stamp must be impressed here.

MEMBERS' VOLUNTARY WINDING-UP
RETURN OF FINAL WINDING-UP MEETING
Pursuant to Section 290

Name of Company.....Limited

Presented by

.....
.....
.....

Members' Voluntary Winding-up

To the Registrar of Companies.

I (or We).....of.....
being the Liquidator(s) of..... Limited,
have to inform you that a general meeting of the Company was.....
duly (a) held on the.....day of....., 19.....,
summoned for pursuant to Section 290 of the Companies Act, 1948, for the purpose of
having an Account (of which a copy is attached hereto) (b) 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. (a)
no quorum was present at the meeting. (a)

(Signature)(c).....

Dated the.....day of.....19.....

- (a) Strike out that which does not apply.
- (b) The copy account accompanying this return must be authenticated by the written signature(s) of the Liquidator(s).
- (c) To be signed by each Liquidator if more than one.

No. 112

No. of Company.....

THE COMPANIES ACT, 1948



A 5s. Companies Registration Fee Stamp must be impressed here.

CREDITORS' VOLUNTARY WINDING UP

RETURN OF THE FINAL WINDING-UP MEETINGS OF MEMBERS AND CREDITORS

Pursuant to Section 300

Name of Company..... Limited

Presented by

.....
.....
.....

Creditors' Voluntary Winding-up

To the Registrar of Companies.

I (or We)..... of.....
being the Liquidator(s) of..... Limited
have to inform you

(1) that a general meeting of this company was duly (a) held on summoned for the.....day of....., 19....., pursuant to Section 300 of the Companies Act, 1948, for the purpose of having an Account (of which a copy is attached hereto) (b) 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. (a)

no quorum was present at the Meeting. (a)
(2) that a meeting of the creditors of this company was duly (a) held on summoned for the.....day of.....19..... pursuant to Section 300 of the Companies Act, 1948, 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. (a)
no quorum was present at the meeting. (a)

(Signature)(c).....

Dated the day of.....19.....

- (a) Strike out that which does not apply.
- (b) The copy account accompanying this return must be authenticated by the written signature(s) of the Liquidator(s).
- (c) To be signed by each Liquidator if more than one.

STATUTORY INSTRUMENTS

1949 No. 330 (L. 4)

COMPANIES, ENGLAND

The Companies (Winding-up) Rules, 1949

LONDON

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