### STATUTORY INSTRUMENTS

# 1986 No. 1925

# The Insolvency Rules 1986

THE FIRST GROUP OF PARTS

# PART 4 COMPANIES WINDING UP CHAPTER 18 SPECIAL MANAGER

## Accounting

- **4.209.**—(1) The special manager shall produce accounts, containing details of his receipts and payments, for the approval of the liquidator.
- (2) The accounts shall be in respect of 3-month periods for the duration of the special manager's appointment (or for a lesser period, if his appointment terminates less than 3 months from its date, or from the date to which the last accounts were made up).
- (3) When the accounts have been approved, the special manager's receipts and payments shall be added to those of the liquidator.