
STATUTORY INSTRUMENTS

2016 No. 1024

The Insolvency (England and Wales) Rules 2016

PART 14

**CLAIMS BY AND DISTRIBUTIONS TO CREDITORS IN
ADMINISTRATION, WINDING UP AND BANKRUPTCY**

CHAPTER 3

Distribution to creditors in administration, winding up and bankruptcy

Last notice about dividend in a winding up

14.36.—(1) When the liquidator in a winding up has realised all the company's assets or so much of them as can, in the liquidator's opinion, be realised without needlessly prolonging the winding up, the liquidator must deliver a notice as provided for in this Chapter, either—

- (a) of intention to declare a final dividend; or
- (b) that no dividend, or further dividend, will be declared.

(2) The notice must contain the particulars required by rule 14.30, 14.31, 14.37 or 14.38 as the case may be and must require claims against the assets to be established by a date set out in the notice.