
STATUTORY RULES OF NORTHERN IRELAND

1991 No. 364

The Insolvency Rules (Northern Ireland) 1991

PARTS 1 TO 4 COMPANY INSOLVENCY; COMPANIES WINDING UP

PART 4

COMPANIES WINDING UP

CHAPTER 21

MISCELLANEOUS RULES

SECTION B: CONCLUSION OF WINDING UP

Statements to registrar under Article 162

4.233.—(1) Subject to paragraphs (3) and (4), the statement which Article 162 requires the liquidator to send to the registrar, if the winding up is not concluded within one year from its commencement, shall be sent not more than 30 days after the expiration of that year, and thereafter every year until the winding up is concluded.

(2) For this purpose the winding up is concluded at the date of the dissolution of the company, except that if at that date any assets or funds of the company remain unclaimed or undistributed in the hands or under the control of the liquidator or any former liquidator, the winding up is not concluded until those assets or funds have either been distributed or paid into the Insolvency Account.

(3) Subject to paragraph (2), the liquidator's final statement shall be sent forthwith after the conclusion of the winding up.

(4) No statement shall be required to be delivered under this Rule where the return of the final meeting in respect of the company under Articles 80 or 92 is delivered before the date at which the statement is to be delivered and that return shows that no assets or funds of the company remain unclaimed or undistributed in the hands or under the control of the liquidator or any former liquidator; but where this paragraph applies, the liquidator shall deliver a copy of that return to the registrar.

(5) Every statement sent to the registrar under Article 162 shall be in duplicate.

[E.R.4.223-CVL]