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# Insolvency Act 1986

## **1986 CHAPTER 45**

#### PART IV

WINDING UP OF COMPANIES REGISTERED UNDER THE COMPANIES ACTS

## CHAPTER IX

DISSOLUTION OF COMPANIES AFTER WINDING UP

# 201 Dissolution (voluntary winding up).

- (1) This section applies, in the case of a company wound up voluntarily, where the liquidator has sent to the registrar of companies his final account <sup>F1</sup>... under section 94 (members' voluntary) or [F2his final account and statement under] section 106 (creditors' voluntary).
- (2) The registrar on receiving the account [F3, or the account and statement,][F4and any statement under section 106(4B),][F5and any statement under section 106(8),] shall forthwith register [F6it or] them; and on the expiration of 3 months from the registration of [F7the account] the company is deemed to be dissolved [F8(except where subsection (2A) applies)].
- [F9(2A) This subsection applies where a statement sent to the registrar under section 106(4B) indicates that a member State liquidator does not consent to the company being dissolved.
  - (2B) Where subsection (2A) applies, the company is deemed to be dissolved at the end of the period of 3 months beginning with the date (if any) recorded in the register as the date on which the registrar was notified that—
    - (a) all proceedings identified in the statement sent under section 106(4B) were closed, or
    - (b) every member State liquidator appointed in those proceedings consented to the company being dissolved.]

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- [F10(2A) This subsection applies where a statement sent to the registrar under section 106(8) indicates that a member State liquidator does not consent to the company being dissolved.
  - (2B) Where subsection (2A) applies, the company is deemed to be dissolved on the expiration of 3 months from the date (if any) recorded in the register as the date on which the registrar was notified that—
    - (a) all proceedings identified in the statement sent under section 106(8) were closed, or
    - (b) every member State liquidator appointed in those proceedings consented to the company being dissolved.]
    - (3) However, the court may, on the application of the liquidator or any other person who appears to the court to be interested, make an order deferring the date at which the dissolution of the company is to take effect for such time as the court thinks fit.
    - (4) It is the duty of the person on whose application an order of the court under this section is made within 7 days after the making of the order to deliver to the registrar [F11a copy] of the order for registration; and if that person fails to do so he is liable to a fine and, for continued contravention, to a daily default fine.

#### **Textual Amendments**

- F1 Words in s. 201(1) omitted (26.5.2015 for specified purposes, 6.4.2017 for E.W. in so far as not already in force, 6.4.2019 for S. in so far as not already in force) by virtue of Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), Sch. 9 para. 48(2)(a); S.I. 2015/1329, reg. 3(d); S.I. 2016/1020, reg. 4(e) (with reg. 5) (as amended by S.I. 2017/363, reg. 3); S.I. 2019/816, reg. 4(c) (with reg. 5)
- F2 Words in s. 201(1) inserted (26.5.2015 for specified purposes, 6.4.2017 for E.W. in so far as not already in force, 6.4.2019 for S. in so far as not already in force) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), Sch. 9 para. 48(2)(b); S.I. 2015/1329, reg. 3(d); S.I. 2016/1020, reg. 4(e) (with reg. 5) (as amended by S.I. 2017/363, reg. 3); S.I. 2019/816, reg. 4(c) (with reg. 5)
- Words in s. 201(2) substituted (26.5.2015 for specified purposes, 6.4.2017 for E.W. in so far as not already in force, 6.4.2019 for S. in so far as not already in force) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), Sch. 9 para. 48(3)(a); S.I. 2015/1329, reg. 3(d); S.I. 2016/1020, reg. 4(e) (with reg. 5) (as amended by S.I. 2017/363, reg. 3); S.I. 2019/816, reg. 4(c) (with reg. 5)
- F4 Words in s. 201(2) inserted (E.W.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 9(2)(a) (with regs. 3, 4) (which amendment is extended (S.) (6.4.2019) by virtue of S.I. 2019/816, reg. 6(2))
- F5 Words in s. 201(2) inserted (S.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 58(1)(a) (with regs. 3, 4) (which affecting provision is omitted (6.4.2019) by virtue of S.I. 2019/816, reg. 6(3))
- Words in s. 201(2) inserted (26.5.2015 for specified purposes, 6.4.2017 for E.W. in so far as not already in force, 6.4.2019 for S. in so far as not already in force) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), Sch. 9 para. 48(3)(b); S.I. 2015/1329, reg. 3(d); S.I. 2016/1020, reg. 4(e) (with reg. 5) (as amended by S.I. 2017/363, reg. 3); S.I. 2019/816, reg. 4(c) (with reg. 5)
- Words in s. 201(2) substituted (26.5.2015 for specified purposes, 6.4.2017 for E.W. in so far as not already in force, 6.4.2019 for S. in so far as not already in force) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), Sch. 9 para. 48(3)(c); S.I. 2015/1329, reg. 3(d); S.I.

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- 2016/1020, reg. 4(e) (with reg. 5) (as amended by S.I. 2017/363, reg. 3); S.I. 2019/816, reg. 4(c) (with reg. 5)
- F8 Words in s. 201(2) inserted (E.W.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 9(2)(b) (with regs. 3, 4) (which amendment is extended (S.) (6.4.2019) by virtue of S.I. 2019/816, reg. 6(2)); and the same words inserted (S.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 58(1)(b) (with regs. 3, 4) (which affecting provision is omitted (6.4.2019) by virtue of S.I. 2019/816, reg. 6(3))
- F9 S. 201(2A)(2B) inserted (E.W.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, **Sch. para. 9(3)** (with regs. 3, 4) (which amendment is extended (S.) (6.4.2019) by virtue of S.I. 2019/816, reg. 6(2))
- F10 S. 201(2A)(2B) inserted (S.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 58(2) (with regs. 3, 4) (which affecting provision is omitted (6.4.2019) by virtue of S.I. 2019/816, reg. 6(3))
- F11 Words in s. 201(4) substituted (1.1.2007) by The Companies (Registrar, Languages and Trading Disclosures) Regulations 2006 (S.I. 2006/3429), reg. 3(1)(d)

# **Modifications etc. (not altering text)**

C1 Ss. 201, 205 applied by Building Societies Act 1986 (c. 53), ss. 54(3)(a)(5)(a), 90, 126(3), Sch. 15 para. 56

# 202 Early dissolution (England and Wales).

- (1) This section applies where an order for the winding up of a company has been made by the court in England and Wales.
- (2) The official receiver, if—
  - (a) he is the liquidator of the company, and
  - (b) it appears to him—
    - (i) that the realisable assets of the company are insufficient to cover the expenses of the winding up, and
    - (ii) that the affairs of the company do not require any further investigation,

may at any time apply to the registrar of companies for the early dissolution of the company.

- [F12(2A) Subsection (2B) applies where, immediately before the official receiver makes an application under subsection (2), there are EU insolvency proceedings open in respect of the company in one or more other member States.
  - (2B) The official receiver must send to the registrar, with the application, a statement—
    - (a) identifying those proceedings,
    - (b) identifying the member State liquidator appointed in each of those proceedings, and
    - (c) indicating, in relation to each of those member State liquidators, whether that member State liquidator consents to the company being dissolved.]
    - (3) Before making [F13 an application under subsection (2)], the official receiver shall give not less than 28 days' notice of his intention to do so to the company's creditors [F14, other than opted-out creditors,] and contributories and, if there is an administrative receiver of the company, to that receiver.

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- (4) With the giving of that notice the official receiver ceases (subject to any directions under the next section) to be required to perform any duties imposed on him in relation to the company, its creditors or contributories by virtue of any provision of this Act, apart from a duty to make an application under subsection (2) [F15 and send any statement under subsection (2B)].
- (5) On the receipt of the official receivers' application under subsection (2) [F16 and any statement under subsection (2B)] the registrar shall forthwith register it [F17 or them] and, at the end of the period of 3 months beginning with the day of the registration of the application, the company shall be dissolved [F18 (except where subsection (6) applies)].
- [F19(6) This subsection applies where a statement under subsection (2B) indicates that a member State liquidator does not consent to the company being dissolved.
  - (7) Where subsection (6) applies, the company is deemed to be dissolved at the end of the period of 3 months beginning with the date (if any) recorded in the register as the date on which the registrar was notified that—
    - (a) all proceedings identified in the statement under subsection (2B) were closed, or
    - (b) every member State liquidator appointed in those proceedings consented to the company being dissolved.]
- [F20(8)] However, the Secretary of State may, on the application of the official receiver or any other person who appears to the Secretary of State to be interested, give directions under section 203 at any time before the end of [F21] the period in subsection (5) or (7)].

## **Textual Amendments**

- **F12** S. 202(2A)(2B) inserted (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, **Sch. para. 10(2)** (with regs. 3, 4)
- **F13** Words in s. 202(3) substituted (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, **Sch. para. 10(3)** (with regs. 3, 4)
- **F14** Words in s. 202(3) inserted (26.5.2015 for specified purposes, 6.4.2017 for E.W. in so far as not already in force, 6.4.2019 for S. in so far as not already in force) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), **Sch. 9 para. 49**; S.I. 2015/1329, reg. 3(d); S.I. 2016/1020, reg. 4(e) (with reg. 5) (as amended by S.I. 2017/363, reg. 3); S.I. 2019/816, reg. 4(c) (with reg. 5)
- F15 Words in s. 202(4) substituted (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 10(4) (with regs. 3, 4)
- Words in s. 202(5) inserted (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, **Sch. para. 10(5)(a)(i)** (with regs. 3, 4)
- **F17** Words in s. 202(5) inserted (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, **Sch. para. 10(5)(a)(ii)** (with regs. 3, 4)
- F18 Words in s. 202(5) inserted (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 10(5)(a)(iii) (with regs. 3, 4)
- F19 S. 202(6)(7) inserted (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 10(5)(b) (with regs. 3, 4)
- **F20** S. 202(8): words in s. 202(5) renumbered as s. 202(8) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, **Sch. para. 10(6)** (with regs. 3, 4)
- **F21** Words in s. 202(5) substituted (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, **Sch. para. 10(7)** (with regs. 3, 4)

Part IV – Winding Up of Companies Registered under the Companies Acts Chapter IX – Dissolution of Companies After Winding Up

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### **Modifications etc. (not altering text)**

C2 Ss. 202, 203, 205 excluded (1.11.1994) by S.I. 1994/2759, reg. 3, Sch. 3 para. 91A(2)

# 203 Consequence of notice under s. 202.

- (1) Where a notice has been given under section 202(3), the official receiver or any creditor or contributory of the company, or the administrative receiver of the company (if there is one) may apply to the Secretary of State for directions under this section.
- (2) The grounds on which that application may be made are—
  - (a) that the realisable assets of the company are sufficient to cover the expenses of the winding up;
  - (b) that the affairs of the company do require further investigation; or
  - (c) that for any other reason the early dissolution of the company is inappropriate.
- (3) Directions under this section—
  - (a) are directions making such provision as the Secretary of State thinks fit for enabling the winding up of the company to proceed as if no notice had been given under section 202(3), and
  - (b) may, in the case of an application under [F22 section 202(8)], include a direction deferring the date at which the dissolution of the company is to take effect for such period as the Secretary of State thinks fit.
- (4) An appeal to the court lies from any decision of the Secretary of State on an application for directions under this section.
- (5) It is the duty of the person on whose application any directions are given under this section, or in whose favour an appeal with respect to an application for such directions is determined, within 7 days after the giving of the directions or the determination of the appeal, to deliver to the registrar of companies for registration such a copy of the directions or determination as is prescribed.
- (6) If a person without reasonable excuse fails to deliver a copy as required by subsection (5), he is liable to a fine and, for continued contravention, to a daily default fine.

# **Textual Amendments**

**F22** Words in s. 203(3)(b) substituted (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, **Sch. para. 11** (with regs. 3, 4)

## **Modifications etc. (not altering text)**

**C3** Ss. 202, 203, 205 excluded (1.11.1994) by S.I. 1994/2759, reg, 3, Sch. 3 para. 91A(2)

## 204 Early dissolution (Scotland).

- (1) This section applies where a winding-up order has been made by the court in Scotland.
- (2) If after a [F23] liquidator has been appointed] under section 138 (appointment of liquidator in Scotland) it appears to the liquidator that the realisable assets of the company are insufficient to cover the expenses of the winding up, [F24] he may

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- apply][F24the liquidator may at any time apply] to the court for an order that the company be dissolved.
- (3) Where the liquidator makes that application, if the court is satisfied that the realisable assets of the company are insufficient to cover the expenses of the winding up and it appears to the court appropriate to do so, the court shall make an order that the company be dissolved in accordance with this section.
- (4) A copy of the order shall within 14 days from its date be forwarded by the liquidator to the registrar of companies, who shall forthwith register it; and, at the end of the period of 3 months beginning with the day of the registration of the order, the company shall be dissolved.
- [F25(4A) Subsection (4B) applies where immediately before the liquidator makes an application under subsection (2), there are EU insolvency proceedings open in respect of the company in one or more other member States.
  - (4B) The liquidator must send to the registrar with the copy of the order forwarded under subsection (4) a statement—
    - (a) identifying those proceedings,
    - (b) identifying the member State liquidator appointed in each of those proceedings, and
    - (c) indicating, in relation to each of those member State liquidators, whether that member State liquidator consents to the company being dissolved.
  - (4C) The registrar must forthwith register a statement received under subsection (4B).
  - (4D) Subsection (4E) applies where—
    - (a) the court makes an order under subsection (3) that the company be dissolved in accordance with this section, but
    - (b) a statement under subsection (4B) indicates that a member State liquidator does not consent to the company being dissolved.
  - (4E) The company is deemed to be dissolved at the end of the period of 3 months beginning with the date (if any) recorded in the register as the date on which the registrar was notified that—
    - (a) all proceedings identified in the statement under subsection (4B) were closed, or
    - (b) every member State liquidator appointed in those proceedings consented to the company being dissolved.]
    - (5) The court may, on an application by any person who appears to the court to have an interest, order that the date at which the dissolution of the company is to take effect shall be deferred for such period as the court thinks fit.
    - (6) It is the duty of the person on whose application an order is made under subsection (5), within 7 days after the making of the order, to deliver to the registrar of companies such a copy of the order as is prescribed.
    - (7) If the liquidator without reasonable excuse fails to comply with the requirements of subsection (4), he is liable to a fine and, for continued contravention, to a daily default fine.

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Chapter IX – Dissolution of Companies After Winding Up

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(8) If a person without reasonable excuse fails to deliver a copy as required by subsection (6), he is liable to a fine and, for continued contravention, to a daily default fine.

#### **Textual Amendments**

- **F23** Words in s. 204(2) substituted (26.5.2015 for specified purposes, 6.4.2017 for E.W. in so far as not already in force, 6.4.2019 for S. in so far as not already in force) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), **Sch. 9 para. 50**; S.I. 2015/1329, reg. 3(d); S.I. 2016/1020, reg. 4(e) (with reg. 5) (as amended by S.I. 2017/363, reg. 3); S.I. 2019/816, reg. 4(c) (with reg. 5)
- F24 Words in s. 204(2) substituted (S.) (1.4.2016 for specified purposes, 6.4.2019 in so far as not already in force) by The Public Services Reform (Insolvency) (Scotland) Order 2016 (S.S.I. 2016/141), arts. 1(3) (4), 11 (with arts. 14, 15) (see S.I. 2019/816, reg. 4(a))
- **F25** S. 204(4A)-(4E) inserted (S.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, **Sch. para. 59** (with regs. 3, 4)

### Dissolution otherwise than under ss. 202-204.

- (1) This section applies where the registrar of companies receives—
  - [F26(a) a final account and statement sent under section 146(4) (final account);] or
    - (b) a notice, from the official receiver that the winding up of a company by the court is complete.
- (2) The registrar shall, [F27 on receipt of [F28 the final account and statement or] the notice [F29 and any statement under section 146(7) or 146A(2)], forthwith register [F30 them or] it][F27 on receipt of the notice and any statement sent under section 172(10), forthwith register it or them]; and, subject, as follows, at the end of the period of 3 months beginning with the day of the registration [F31 of the final account or notice]F32..., the company shall be dissolved.
- [F33(2A) Subsection (2B) applies where a statement sent to the registrar under section 146(7) or 146A(2) indicates that a member State liquidator does not consent to the company being dissolved.
  - (2B) The company is not dissolved at the end of the period mentioned in subsection (2) but is instead dissolved at the end of the period of 3 months beginning with the date (if any) recorded in the register as the date on which the registrar was notified that—
    - (a) all proceedings identified in the statement under section 146(7) or 146A(2) were closed, or
    - (b) every member State liquidator appointed in those proceedings consented to the company being dissolved.]
- [F34(2A) Subsection (2B) applies where a statement sent to the registrar under section 172(10) indicates that a member State liquidator does not consent to the company being dissolved.
  - (2B) The company is not dissolved at the end of the period mentioned in subsection (2) but is instead dissolved at the end of the period of 3 months beginning with the date (if any) recorded in the register as the date on which the registrar was notified that—
    - (a) all proceedings identified in the statement under section 172(10) were closed, or

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- (b) every member State liquidator appointed in those proceedings consented to the company being dissolved.]
- (3) The Secretary of State may, on the application of the official receiver or any other person who appears to the Secretary of State to be interested, give a direction deferring the date at which the dissolution of the company is to take effect for such period as the Secretary of State thinks fit.
- (4) An appeal to the court lies from any decision of the Secretary of State on an application for a direction under subsection (3).
- (5) Subsection (3) does not apply in a case where the winding-up order was made by the court in Scotland, but in such a case the court may, on an application by any person appearing to the court to have an interest, order that the date at which the dissolution of the company is to take effect shall be deferred for such period as the court thinks fit.
- (6) It is the duty of the person—
  - (a) on whose application a direction is given under subsection (3);
  - (b) in whose favour an appeal with respect to an application for such a direction is determined; or
  - (c) on whose application an order is made under subsection (5),

within 7 days after the giving of the direction, the determination of the appeal or the making of the order, to deliver to the registrar for registration such a copy of the direction, determination or order as is prescribed.

(7) If a person without reasonable excuse fails to deliver a copy as required by subsection (6), he is liable to a fine and, for continued contravention, to a daily default fine.

# **Textual Amendments**

- F26 S. 205(1)(a) substituted (26.5.2015 for specified purposes, 6.4.2017 for E.W. in so far as not already in force, 6.4.2019 for S. in so far as not already in force) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), Sch. 9 para. 51(2); S.I. 2015/1329, reg. 3(d); S.I. 2016/1020, reg. 4(e) (with reg. 5) (as amended by S.I. 2017/363, reg. 3); S.I. 2019/816, reg. 4(c) (with reg. 5)
- F27 Words in s. 205(2) substituted (S.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 60(1) (with regs. 3, 4) (which affecting provision is omitted (6.4.2019) by virtue of S.I. 2019/816, reg. 6(3))
- F28 Words in s. 205(2) inserted (26.5.2015 for specified purposes, 6.4.2017 for E.W. in so far as not already in force, 6.4.2019 for S. in so far as not already in force) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), Sch. 9 para. 51(3)(a); S.I. 2015/1329, reg. 3(d); S.I. 2016/1020, reg. 4(e) (with reg. 5) (as amended by S.I. 2017/363, reg. 3); S.I. 2019/816, reg. 4(c) (with reg. 5)
- **F29** Words in s. 205(2) inserted (E.W.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, **Sch. para. 12(2)(a)** (with regs. 3, 4)
- F30 Words in s. 205(2) inserted (26.5.2015 for specified purposes, 6.4.2017 for E.W. in so far as not already in force, 6.4.2019 for S. in so far as not already in force) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), Sch. 9 para. 51(3)(b); S.I. 2015/1329, reg. 3(d); S.I. 2016/1020, reg. 4(e) (with reg. 5) (as amended by S.I. 2017/363, reg. 3); S.I. 2019/816, reg. 4(c) (with reg. 5)
- F31 Words in s. 205(2) inserted (E.W.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 12(2)(b) (with regs. 3, 4) (which amendment is extended (S.) (6.4.2019) by virtue of S.I. 2019/816, reg. 6(2))

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- F32 Words in s. 205(2) omitted (26.5.2015 for specified purposes, 6.4.2017 for E.W. in so far as not already in force, 6.4.2019 for S. in so far as not already in force) by virtue of Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), Sch. 9 para. 51(3)(c); S.I. 2015/1329, reg. 3(d); S.I. 2016/1020, reg. 4(e) (with reg. 5) (as amended by S.I. 2017/363, reg. 3); S.I. 2019/816, reg. 4(c) (with reg. 5)
- F33 S. 205(2A)(2B) inserted (E.W.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 12(3) (with regs. 3, 4) (which amendment is extended (S.) (6.4.2019) by virtue of S.I. 2019/816, reg. 6(2))
- F34 S. 205(2A)(2B) inserted (S.) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702), reg. 1, Sch. para. 60(2) (with regs. 3, 4) (which affecting provision is omitted (6.4.2019) by virtue of S.I. 2019/816, reg. 6(3))

### **Modifications etc. (not altering text)**

C4 Ss. 201, 205 applied by Building Societies Act 1986 (c. 53, SIF 16), ss. 54(3)(a)(5)(a), 90, 126(3), Sch. 15 para. 56

Ss. 202, 203, 205 excluded (1.11.1994) by S.I. 1994/2759, reg. 3, Sch. 3 para. 91A(2)

## **Status:**

Point in time view as at 06/04/2019.

# **Changes to legislation:**

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