
STATUTORY INSTRUMENTS

1986 No. 1925

The Insolvency Rules 1986

THE FIRST GROUP OF PARTS

PART 4

COMPANIES WINDING UP

CHAPTER 6

STATEMENT OF AFFAIRS AND OTHER INFORMATION

Submission of accounts

4.40-CVL.—(1) Any of the persons specified in section 235(3) shall, at the request of the liquidator, furnish him with accounts of the company of such nature, as at such date, and for such period, as he may specify.

(2) The specified period for the accounts may begin from a date up to 3 years preceding the date of the resolution for winding up, or from an earlier date to which audited accounts of the company were last prepared.

(3) The accounts shall, if the liquidator so requires, be verified by affidavit and (whether or not so verified) delivered to him, with the affidavit if required, within 21 days from the request under paragraph (1), or such longer period as he may allow.