

### SCHEDULE 3

#### RECORDS TO BE MAINTAINED - MINIMUM REQUIREMENTS

##### **Distributions to creditors etc.**

**13.** As regards distributions—

- (a) in relation to each payment to preferential or preferred creditors—
  - (i) the name of the person to whom the payment was made;
  - (ii) the date of the payment;
  - (iii) the amount of the payment;
- (b) in relation to each payment to unsecured creditors—
  - (i) the name of the person to whom the payment was made;
  - (ii) the date of the payment;
  - (iii) the amount of the payment; and
- (c) in relation to each return of capital—
  - (i) the name of the person to whom the return of capital was made;
  - (ii) the date of the payment; and
  - (iii) the amount of capital returned or the value of any assets returned.