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STATUTORY INSTRUMENTS

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**2016 No. 1024**

**The Insolvency (England and Wales) Rules 2016**

**PART 10**

**BANKRUPTCY**

**CHAPTER 16**

**Annulment of bankruptcy order**

**Trustee's final account**

**10.141.**—(1) Where a bankruptcy order is annulled under section 282, this does not of itself release the trustee from any duty or obligation, imposed on the trustee by or under the Act or these Rules, to account for all of the trustee's transactions in connection with the former bankrupt's estate.

(2) The trustee must deliver a copy of the trustee's final account to the Secretary of State as soon as practicable after the court's order annulling the bankruptcy order.

(3) The trustee must file a copy of the final account with the court.

(4) The final account must include a summary of the trustee's receipts and payments in the administration, and contain a statement to the effect that the trustee has reconciled the account with that which is held by the Secretary of State in respect of the bankruptcy.

(5) The trustee is released from such time as the court may determine, having regard to whether—

- (a) the trustee has delivered the final accounts under paragraph (2); and
- (b) any security given under rule 10.138 has been, or will be, released.