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STATUTORY INSTRUMENTS

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**2017 No. 1115**

**The Insolvency (England and Wales) and Insolvency (Scotland)  
(Miscellaneous and Consequential Amendments) Rules 2017**

**PART 2**

**Amendments to the Insolvency Regulations 1994**

**15.** The Insolvency Regulations 1994(1) are amended as follows.

**Provision of accounts by liquidator and audit of accounts**

**16.**—(1) Regulation 14 is amended as follows.

(2) In paragraph (2) for “the holding of the final general meeting of creditors” substitute “sending the final account to creditors”.

(3) For paragraph (3) substitute—

“(3) In the case of a winding up by the court, where an account has been sent pursuant to section 146(3)(a), the liquidator shall, within 14 days of sending the account, send to the Secretary of State an account of his receipts and payments as liquidator which are not covered by any previous account so sent by him, or if no such account has been sent an account of his receipts and payments in respect of the whole period of his office.”

**Provision of accounts by trustee and audit of accounts**

**17.**—(1) Regulation 28 is amended as follows.

(2) In paragraph (2) for “the holding of the final general meeting of creditors” substitute “sending the final report to creditors”.

(3) For paragraph (3) substitute—

“(3) Where a report has been sent pursuant to section 331(2A)(a), the trustee shall, within 14 days of sending the report, send to the Secretary of State an account of his receipts and payments as trustee which are not covered by any previous account so sent by him, or if no such account has been sent, an account of his receipts and payments in respect of the whole period of his office.”