

# COMPANIES (WINDING-UP) RULES, 1929

S. R. & O. 1929 No 612

*Dated August 29, 1929*

*Scanned as published with footnotes and marginal notes.*

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## THE COMPANIES (WINDING-UP) RULES, 1929, DATED AUGUST 29, 1929, MADE PURSUANT TO THE COMPANIES ACT, 1929 (19 & 20 GEO. 5, C. 23).

The Rules are printed as amended by the Companies (Winding-up) Amendment Rules, 1929.

The Companies (Winding-up) Rules, 1909, annulled the Rules of 1903, which had previously annulled the Gen. Order of November, 1862, and all subsequent Winding-up Rules down to and including those of 1902. These present Rules (Rule 226) annul the Rules of 1909, but not so as to revive the Rules so previously annulled.

These Rules are made and have statutory authority under s. 305 of the Act, and their validity cannot be questioned (*p*). They apply only to the winding up of companies in England. They apply to proceedings in the Chancery of the County Palatine of Lancaster, with the modifications mentioned in s. 305. See Chancery of Lancaster Rules, O. 47, r. 1.

### PRELIMINARY.

#### Application of rules.

1. Subject to the limitation hereinafter mentioned these Rules shall apply to the proceedings in every Winding-up under the Act of a Company, which shall commence on and after the date on which these Rules come into operation,<sup>1</sup> and they shall also, so far as practicable, and subject to any general or special order of the Court, apply to all proceedings which shall be taken or instituted after the said date, in the Winding-up of a Company which commenced on or after the first day [of] January, 1891. Rules which from their nature and subject matter are, or which by the head lines above the group in which they

<sup>(p)</sup> *Institute of Patent Agents v. Lockwood*, 1894, A. C. 347; *Property Insurance Co.*, 1914, 1 Ch. 775, 781.

are contained or by their terms are made applicable only to the proceedings in a Winding-up by the Court,<sup>2</sup> or only to such proceedings and proceedings in a creditors' Voluntary Winding-up<sup>3</sup> shall not apply to the proceedings in a Voluntary Winding-up,<sup>4</sup> or as the case may be in a members' Voluntary Winding-up<sup>5</sup> whether any such Voluntary Winding-up is or is not being continued under the Supervision of the Court.<sup>6</sup>

**Rule 1.**<sup>1</sup> Rule 227.<sup>3</sup> Ss. 230, 237—245.<sup>5</sup> Ss. 230, 231—236.<sup>2</sup> Ss. 163—224.<sup>4</sup> Ss. 225—255.<sup>6</sup> Ss. 256—260.

2. In these Rules, unless the context or subject-matter otherwise requires:— Interpretation of terms.

“The Act” means the Companies Act, 1929.

“The Company” means a company which is being wound-up, or against which proceedings to have it wound-up have been commenced.

“Judge” means in the High Court the Judge who for the time being exercises the jurisdiction of the High Court to wind-up Companies,<sup>1</sup> and in any Court the Judge thereof, or officer who exercises the powers of the Judge thereof.

“Proceedings” means the proceedings in the winding-up of a Company under the Act.

“Registrar” means in the High Court any of the Registrars in Bankruptcy of the High Court, and any person who shall be appointed to fill the office of Registrar under these Rules, and where a winding-up of a Company is in the District Registry of Liverpool or Manchester means the District Registrar; and in a County Court, where there are joint Registrars means either of such Registrars, or a Deputy Registrar, and in any Court other than the High Court, means the officer of the Court whose duty it is to exercise in relation to a winding-up the functions which in the High Court are exercised by a Registrar or Master.

“The Rules” means these Rules, and includes the prescribed Forms.

“Sealed” means sealed with the seal of the Court.

“Taxing Officer” means the Officer of the Court whose duty it is to tax costs in the proceedings of the Court under its ordinary jurisdiction.

<sup>1</sup> S. 164.

3.—(1) The forms in the Appendix, where applicable, and where they are not applicable forms of the like character, with such variations as circumstances may require, shall be used. Where such forms are applicable any costs occasioned by the use of any other or more prolix forms shall be borne by or disallowed to the party using the same, unless the Court shall otherwise direct. Use of forms in Appendix.

(2) Provided that the Board of Trade may from time to time alter any forms which relate to matters of an administrative and not of a judicial character, or substitute new forms in lieu thereof. Where the Board of Trade alters any form, or substitutes any new form in lieu of a form prescribed by these Rules, such altered or substituted form shall be published

**Rule 4.**

## COURT AND CHAMBERS.

Office of  
Registrar in  
High Court.

4.—(1) All proceedings in the winding-up of Companies in the High Court shall from time to time be attached to one or more of the Registrars, who shall, together with the necessary clerks and officers, and subject to the Act and Rules, act under the general or special directions of the Judge.

(2) Every other Registrar may act for and in place of such Registrar as above-mentioned in all proceedings under the Acts and Rules, including the holding of public examinations,<sup>1</sup> and when so acting such other Registrar shall be deemed to be the Registrar for the purposes of the Act and Rules.

(3) In every cause or matter within the jurisdiction of the Judge, whether by virtue of the Act, or by transfer,<sup>2</sup> or otherwise, the Registrar shall, in addition to his powers and duties under the Rules, have all the powers and duties of a Master, Registrar, or Taxing Master.

<sup>1</sup> S. 216; Rules 59—65.<sup>2</sup> Rules 42, 43.

As to taxation of costs incurred before winding up commenced, see note to s. 189, *ante*, p. 415.

Matters in  
High Court  
to be heard  
in Court and  
Chambers.

5.—(1) The following matters and applications in the High Court shall be heard in open Court:—

- (a) Petitions.
- (b) Appeals to the High Court from the Board of Trade<sup>1</sup> and from the Official Receiver when acting as Official Receiver and not as Liquidator.<sup>2</sup>
- (c) Applications under section 285 of the Act.
- (d) Applications under section 294 of the Act.
- (e) Applications for the committal of any person to prison for contempt.
- (f) Such matters and applications as the Judge may from time to time by any general or special orders direct to be heard in open Court.

(2) Examinations of persons summoned before the High Court under section 214 of the Act, shall be held in Court or in Chambers as the Court shall direct.<sup>3</sup>

(3) Every other matter or application in the High Court under the Act to which the Rules apply may be heard and determined in Chambers.

<sup>1</sup> See ss. 197 (1) and 285 (4).<sup>2</sup> Ch. 457.<sup>3</sup> *National Wholemeal Bread*, 1892,<sup>3</sup> See note, p. 461, *supra*.Proceeding  
in Courts  
other than  
High Court.

6.—(1) In Courts other than the High Court the following matters and applications to the Court shall be heard in open Court:—

- (a) Petitions.
- (b) Public Examinations.
- (c) Applications under subsection (1) of section 277 of the Act.
- (d) Applications to rectify the Register.
- (e) Appeals from the Official Receiver and Board of Trade.
- (f) Appeals from any decision or act of the Liquidator.
- (g) Applications relating to the admission or rejection of proofs.
- (h) Proceedings under section 276 of the Act.

Rule 6.

- (i) Applications under section 294 of the Act.
  - (j) Applications under section 285 of the Act.
  - (k) Applications under subsection (1) and (2) of section 275 of the Act and such applications under subsection (4) of the said section as can be made to the Court.
  - (l) Applications under section 217 of the Act.
  - (m) Applications under subsection (2) of section 372 of the Act.
  - (n) Applications for the committal of any person to prison for contempt.
  - (o) Such matters and applications as the Judge may from time to time by any general or special orders direct to be heard in open Court.
- (2) Any other matter or application may be heard and determined in Chambers.

7. Subject to the provisions of the Act and Rules in every Court :— Applications in Chambers.
- (1) The Registrar may under the general or special directions of the Judge hear and determine any application or matter which under the Act and Rules may be heard and determined in Chambers.
  - (2) Any matter or application before the Registrar may at any time be adjourned by him to be heard before the Judge either in Chambers or in Court.
  - (3) Any matter or application may, if the Judge or as the case may be, the Registrar, thinks fit be adjourned from Chambers to Court, or from Court to Chambers.

An appeal from an order of the Registrar in Chambers does not lie direct to the Court of Appeal. The Judge should be moved to discharge it (q). In actions transferred under Rule 42 the same practice has to be followed as to chamber orders of the Registrar (r).

- 8.—(1) Every application in Court other than a petition shall be made by motion, notice of which shall be served on every person against whom an order is sought, not less than two clear days before the day named in the notice for hearing the motion, which day must be one of the days appointed for the Sittings of the Court. Motions and Summonses. Form 1.
- (2) Every application in Chambers shall be made by summons, which, unless otherwise ordered, shall be served on every person against whom an order is sought, and shall require the person or persons to whom the summons is addressed to attend at the time and place named in the summons.

9. Subject to the orders of the Lord Chancellor the place of Sitting of each County Court having jurisdiction under the Act shall for the purposes of such jurisdiction, be the town and place in which the Court holds its Sittings for the general business of the Court, under the County Courts Acts. Place of Sitting of County Court.

10. Subject to the provisions of the Act, the times of the Sitting of each Court, other than the High Court in matters of the winding-up of Companies shall be those which are appointed for the transaction Times for holding Courts other than the High Court.

(q) *Pretoria Railway Co.*, 1904, 2 Ch. 136.  
170; *Bryndu Collieries*, 1904, W. N. (r) See Rule 42 (1).



**Rule 10.** of the general business of the Court, unless the Judge of any such Court shall otherwise order.

PROCEEDINGS.

- Title of proceedings. Forms 2 and 3. 11.—(1) Every proceeding in a winding-up matter shall be dated, and shall with any necessary additions, be intituled in the matter of the company to which it relates and in the matter of the Companies Act, 1929, and otherwise as in Forms 2 and 3. Numbers and dates may be denoted by figures.  
(2) The first proceeding in every winding-up matter shall have a distinctive number assigned to it in the office of the Registrar, and all proceedings in any matter subsequent to the first proceeding shall bear the same number as the first proceeding.
- Written or printed proceedings. 12. All proceedings shall be written or printed, or partly written or partly printed on paper of the size of 13 inches in length and 8 inches in breadth, or thereabouts, and must have a stitching margin; but no objection shall be allowed to any proof or affidavit on account only of its being written or printed on paper of other size.
- Process to be sealed. 13. All orders, summonses, petitions, warrants, process of any kind (including notices when issued by the Court) and office copies in any winding-up matter shall be sealed.
- Issue of summonses. 14. Every summons in a winding-up matter in the High Court shall be prepared by the applicant or his solicitor, and issued from the office of the Registrar. A summons, when sealed, shall be deemed to be issued. The person obtaining the summons shall leave in the Registrar's office a duplicate which shall be stamped with the prescribed stamp and filed.
- Orders. 15. Every order, whether made in Court or in Chambers in the winding-up of a Company shall be drawn up by the Registrar, unless in any proceeding, or classes of proceedings, the Judge or Registrar who makes the order shall direct that no order need be drawn up. Where a direction is given that no order need be drawn up, the note or memorandum of the order, signed or initialled by the Judge or the Registrar making the order, shall be sufficient evidence of the order having been made.
- File of proceedings in office of Registrar (High Court). 16. All petitions, affidavits, summonses, orders, proofs, notices, depositions, bills of costs and other proceedings in the High Court in a winding-up matter shall be kept and remain of record in the office of the Registrar, and subject to the directions of the Court, shall be placed in one continuous file, and no proceedings in any winding-up matter shall be filed in the Central Office.
- Solicitor's lien. The solicitor to the liquidator has no lien for his costs on the file of proceedings in the winding up and the documents relating thereto (*s*).
- File of proceedings in Courts other than High Court. 17. In Courts other than the High Court a file of proceedings in every winding-up matter shall be kept on which, subject to the directions of the Court, all petitions, affidavits, summonses, orders,  
(*s*) *Union Cement Co., E. p. Pulbrook*, 4 Ch. 627. See further *ante*, pp. 454, 455.

proofs, notices, depositions, and other proceedings in the matter shall be placed and remain of record as far as possible in continuous order. **Rule 17**

18. In every Court all office copies of petitions, affidavits, depositions, papers and writings, or any parts thereof, required by the Official Receiver or any liquidator, contributory, creditor, officer of a Company, or other person entitled thereto, shall be provided by the Registrar, and shall, except as to figures, be fairly written out at length, and be sealed and delivered out without any unnecessary delay, and in the order in which they shall have been bespoken. Office copies.

As to fees, see notes *post*, p. 823, and *ante*, p. 803.

19. Every person who has been a director<sup>1</sup> or officer<sup>2</sup> of a Company which is being wound up, and every duly authorised officer of the Board of Trade, shall be entitled, free of charge, and every contributory<sup>3</sup> and every creditor whose claim or proof has been admitted,<sup>4</sup> shall be entitled on payment of the prescribed fee, at all reasonable times, to inspect the file of proceedings and to take copies or extracts from any document therein, or be furnished with such copies or extracts on payment of the prescribed fee.<sup>5</sup> Inspection of file.

<sup>1</sup> S. 380.

<sup>2</sup> S. 158.

<sup>5</sup> See note to Rule 18.

<sup>3</sup> See *ante*, p. 572.

<sup>4</sup> Rule 105.

This rule is printed as amended by the Companies (Winding-up) Amendment Rules, 1929.

20. Where, in the exercise of their functions under the Act or Rules, the Board of Trade or the Official Receiver requires to inspect or use the file of proceedings the Registrar shall (unless the file is at the time required for use in Court or by him) on request, transmit the file of proceedings to the Board of Trade or Official Receiver, as the case may be. Use of file by Board of Trade and Official Receiver.

21. Every officer of a Court who shall receive any document to which an adhesive stamp shall be affixed, shall immediately upon receipt of the document deface the stamp thereon, in the High Court in such manner as the Commissioners of Inland Revenue may from time to time direct, and in any other Court by writing partly on the stamp and partly on the document the name of the matter, or in such other manner as the Commissioners of Inland Revenue may from time to time direct, and no such document shall be filed or delivered until the stamp thereon shall have been defaced in manner aforesaid; and it shall be the duty of the party presenting or receiving such document to see that the defacement hereby prescribed has been duly made. Defacement of stamps.

#### SERVICE AND EXECUTION OF PROCESS AND ENFORCEMENT OF ORDERS.

22.—(1) It shall be the duty of the High Bailiff of a County Court to serve such orders, summonses, petitions and notices as the Court may require him to serve; to execute warrants and other process; to attend any sittings of the Court (but not sittings in Chambers); and to do and perform all such things as may be required of him by the Court. Duties of Bailiff in County Court.

**Rule 22.** (2) Nothing in this Rule shall require any order, summons, petition, or notice, to be served by a bailiff or officer of the Court which is not specially by the Act or Rules required to be so served, unless the Court in any particular proceeding by order specially so directs.

22A.—(1) Payment by the High Bailiff of a County Court to the Registrar, pursuant to the County Court Rules for the time being in force, of any money seized or received by the High Bailiff in part satisfaction of an execution against the goods of a company shall be a good discharge to him as against the Liquidator under section 269 (1) of the Act, provided that the payment is made without notice that a Provisional Liquidator has been appointed or that an order has been made or a resolution passed for the winding-up of the company.

(2) Where notice is given to the High Bailiff of such an appointment order or resolution as is mentioned in paragraph (1) of this Rule, he shall forthwith inform the Registrar, and the Registrar shall, after deducting the costs of the execution, on request pay over to the Liquidator all monies paid to him by the High Bailiff in respect of the execution and not paid out by the Registrar before he has notice of the appointment, order or resolution.

See the County Court Rules, O. 2, r. 34, and the rules referred to in the note to s. 269, *ante*, p. 556.

Service.

23.—(1) All notices, summonses, and other documents other than those of which personal service is required, may be sent by prepaid post letter to the last known address of the person to be served therewith; and the notice, summons, or document shall be considered as served at the time that the same ought to be delivered in the due course of post by the post office, and notwithstanding the same may be returned by the post office.

(2) No service shall be deemed invalid by reason that the name, or any of the names other than the surname of the person to be served, has been omitted from the document containing the person's name, provided that the Court is satisfied that in other respects the service of the document has been sufficient.

Contributory out of the jurisdiction.

The Winding-up Act, 1848 (11 & 12 Vict. c. 45), s. 138, provided that service by post should be sufficient upon a party, whether within or out of the jurisdiction. The Companies Act, 1862, contained no similar provision; but it was held that service of notice of intention to make a call (Gen. Ord., 1862, rr. 33, 44) might be made through the post on a contributory out of the jurisdiction, so far as to warrant the mere making of the call, inasmuch as, upon any proceedings in the foreign Court to enforce payment of the call, it would be open to the contributory to raise the question of the validity of that mode of service (*t*). So notice of an appointment to settle the list of contributories might be served out of the jurisdiction (*u*).

As to service of orders and proceedings out of the jurisdiction, see now *supra*, p. 470, and Rule 87, *post*.

See, further, as to service by post under the old Winding-up Acts, *De Beauvoir's Case* (*x*).

Stannaries.

As to the service of notices on shareholders in mining companies in the Stannaries, see Stannaries Act, 1869, s. 8.

(*t*) *General International Agency Co.*, W. N. 120.  
15 W. R. 973; 16 L. T. 725.

(*u*) *Nathan, Newman & Co.*, 35  
C. D. 1; *Liebig's Cocoa Works*, 1888,

(*x*) 32 L. J. (Ch.) 453; 11 W. R. 321;  
*infra*, Rule 88, note.

24.—(1) Every order of a Court having jurisdiction to wind up a Company, made in the exercise of the powers conferred by the Acts and Rules, may be enforced by such Court as if it were a judgment or order of the Court made in the exercise of its ordinary jurisdiction. **Rule 24.**  
Enforcement of Orders.

(2) Every such order of a County Court, and every process issued therein may be enforced, executed and dealt with not only by such Court, but by any County Court, whether such County Court has or has not jurisdiction to wind up a Company, as if such order or process were made or issued for the enforcement of a judgment or order made by such last mentioned Court in the exercise of its ordinary jurisdiction.

See, further, ss. 222, 223, 373, *supra*, pp. 469, 656.

#### PETITION.

25. Every petition for the winding-up of a Company by the Court, Form of or subject to the supervision of the Court, shall be in the Forms Nos. 4 petition. and 5 in the Appendix with such variations as circumstances may Forms 4 and 5. require.

As to fees in connection with winding up proceedings, see the Fees Orders referred to, *ante*, p. 803.

26. A petition shall be presented at the office or chambers of the Registrar, who shall appoint the time and place at which the petition is to be heard. Notice of the time and place appointed for hearing the petition shall be written on the petition and sealed copies thereof, and the Registrar may at any time before the Petition has been advertised, alter the time appointed, and fix another time. **Presentation of petition.**

27. Every petition shall be advertised <sup>1</sup> seven clear days before the hearing as follows:— **Advertisement of petitions.**  
Form 6.

- (1) In the case of a Company whose registered office, or if there shall be no such office, then whose principal or last known principal place of business is or was situate within ten miles of the principal entrance of the Royal Courts of Justice once in the *London Gazette*, and once at least in one London daily morning newspaper, or in such other newspaper as the Court directs.
- (2) In the case of any other Company, once in the *London Gazette*, and once at least in one local newspaper circulating in the district where the registered office, or principal or last known principal place of business, as the case may be, of such Company is or was situate, or in such other newspaper as shall be directed by the Court.
- (3) The advertisement shall state the day on which the petition was presented, and the name and address of the petitioner, and of his solicitor and London agent (if any), and shall contain a note at the foot thereof, stating that any person who intends to appear on the hearing of the petition, either to oppose or support, must send notice of his intention to the petitioner, or to his solicitors or London agent, within the time and manner prescribed by Rule 33, and an advertisement of a petition for the winding-up of a Company by the Court which does not contain such a note shall be deemed irregular.



**Rule 27.**

And if the petitioner or his solicitor does not within the time hereby prescribed or within such extended time as the Registrar may allow duly advertise the petition in the manner prescribed by this Rule the appointment of the time and place at which the petition is to be heard shall be cancelled by the Registrar and the petition shall be removed from the file in the Companies (Winding-up) Office unless the Judge or the Registrar shall otherwise direct.

<sup>1</sup> As to satisfying the Registrar with regard to advertisements, see Rule 32; and *Kershaw and Pole*, 1891, W. N. 202.

Petition presented *malá fide*.

If a petition is not presented in good faith and for the legitimate purpose of obtaining a winding up order, the Court will restrain the advertisement of the petition and stay all further proceedings upon it. An application for this purpose can be made in the winding up proceedings; a separate action is not necessary (*y*).

Seven clear days.

The seven days may be counted in the vacation (*z*). Advertisement on a Friday for a hearing on the following Friday is not sufficient; but the Court may, in special circumstances, waive the irregularity (*a*).

Advertisement before presentation.

It does not invalidate the petition that the advertisements have appeared on the morning of the day on which the petition is presented, and have thus actually preceded by a few hours the presentation of the petition (*b*).

Irregular advertisement.

Where the petition had been advertised in only one London newspaper (advertisement in two such papers being required by the then existing rule) besides the *London Gazette*, the Court refused to dispense (under r. 53 of the Gen. Ord., 1862) with advertisement in a second newspaper, and directed that the petition should be duly advertised, and the order drawn up seven days after the advertisement (*c*).

The Court has, however, a discretion, by virtue of Rules 222, 223, *infra*, and where the advertisement in the *London Gazette* had not been inserted seven clear days before the hearing, the Court overruled the objection (*d*). So where that in the *London Gazette* was in time, but those in the other newspapers were not (*e*).

Where the advertisements had been duly published in the *London Gazette*, but, owing to the mode in which the local newspapers appeared in print, the advertisements inserted in them had not been published in accordance with the requirements of the Order, the advertisements were held sufficient (*f*).

If the petition cannot be heard on the day appointed by the advertisements, by reason of their not having been properly inserted, the practice is to let the petition stand over for a fortnight, with liberty to insert fresh advertisements (*g*).

Where the petition had been advertised to be heard on "Saturday, the 20th December," the 20th being a Thursday, the Court refused, even by consent, to waive the irregularity, and directed fresh advertisements to be given (*h*).

But where the advertisements of the petitions erroneously stated, in the one case the date of the presentation of the petition, and in the other case the latest time for service of notice of intention to appear, but in neither case did any one complain of having been misled, North, J., treated the advertisements as good (*i*). But where the footnote was omitted from the form of advertisement, fresh advertisements were required (*k*).

An error in the name of the company in the advertisement, except, perhaps, a very trifling error in spelling, which could not mislead any one (*l*), renders the

(*y*) *Re a Company*, 1894, 2 Ch. 349.

(*z*) *London India Rubber Co.*, 14 W. R. 594; 14 L. T. 316.

(*a*) *City and County Bank*, 10 Ch. 470; see now Rules 222, 223, *infra*.

(*b*) *Cork and Youghal Railway Co.*, 14 L. T. 750; 1866, W. N. 279.

(*c*) *London India Rubber Co.*, 14 L. T. 316; 14 W. R. 527, 594. It is not now the practice to direct orders not to be drawn up until a future date: *Baker, Tuckers & Co.*, 1894, W. N. 33.

(*d*) *Land and Sea Telegraph Co.*, 18 W. R. 1150.

(*e*) *MacLean & Co.*, 1881, W. N. 8,

(*f*) *Worthing Royal Hotel Co.*, 1872, W. N. 74.

(*g*) *London and Westminster Wine Co.*, 1 H. & M. 561; 12 W. R. 44.

(*h*) *Joint Stock Comp. Winding-up Act*, 13 Beav. 434.

(*i*) *Bull, Bevan & Co.*, 1891, W. N. 170; *Broad's Patent Night Light Co.*, 1892, W. N. 5; *Saul, Moss & Sons*, 1906, W. N. 142.

(*k*) *Hille India Rubber Co.*, 1897, W. N. 6; and see *Mont de Piété*, 1892, W. N. 166.

(*l*) *L'Industrie Verrière, Ltd.*, 1914, W. N. 222.



advertisement "absolutely void," e.g., where *City and County Banking Co.* was substituted for *City and County Bank (m)*.

Where the advertisements are defective the costs may be disallowed (n).

On motion to discharge a supervision order (on the ground of irregularity in the passing of the resolution for voluntary winding up) the order was discharged and the petition re-heard without fresh advertisement, on service upon and consent of all parties entitled to be served (o).

Where a petition for a supervision order was amended by adding an alternative prayer for a compulsory order, fresh advertisements were required (p).

If the petition asks for a compulsory order and the petitioner at the hearing asks for a supervision order, the petition ought as a general rule to be re-advertised (q).

If a petition asks for a compulsory order or alternatively for a supervision order or for "such other order as the Court may think fit," and at the hearing the company asks for and the petitioner does not oppose a supervision order, it is the practice (unless, it seems, there are creditors appearing and supporting the prayer for a supervision order (r)) to require the petition to be re-advertised with a clear statement that only a supervision order is to be asked for (s).

An application to rectify a slip in former proceedings, as to substitute a valid for an invalid order to wind up, being properly an *ex parte* matter, does not require advertisement (t).

In *Army and Navy Hotel, Limited (u)*, the petition had been presented, advertised, and heard and an order made under the name *Army and Navy Hotel Co., Limited*. On an *ex parte* application of the petitioners the Court gave leave to amend and re-advertise the petition and to draw up the order seven days after the advertisement. The company's motion to discharge the *ex parte* order was dismissed. So where in the name of the *Newcastle-upon-Tyne Machinists' Co.* the words "upon Tyne" had been omitted, leave was given, upon application made after winding up order, to amend the petition and order, but the winding up order as amended was directed to be advertised (x).

If the petitioner dies before the hearing of the petition, his legal personal representative may obtain an order to carry it on (y). Where after winding up order made, passed, and entered, it appeared that the petitioner had died the day before the order was pronounced, an order of revivor was made, which went on to discharge the winding up order, and to make a fresh winding up order at the instance of the legal personal representative (z).

The advertisement, not the presentation of the petition, was formerly taken to be the test of the priority of the proceedings (a). But Chitty, J. (b), held this not to be the true rule, although he added that possibly, if he had two petitions before him each properly presented, he might give the carriage of the order to that which was advertised first.

Where three petitions were presented and one order made on them all, Jessel, M.R., gave the carriage of the order to a petitioner whose petition had been presented before, but advertised after, one of the other two (c).

And *Trades Bank Co. (d)*, it appears (e), was not an adoption by his Lordship of the principle of treating advertisement, not presentation, as the test of priority.

(m) *City and County Bank*, 10 Ch. 470; *secus, Consolidated Mineral Co.*, 1876, W. N. 234. And see *Army and Navy Hotel, Ltd.*, 31 C. D. 644; *London Ice Co.*, 1904, W. N. 136; *Samuel Birch*, 1907, W. N. 31.

(n) Practice Note, 1929, W. N. 66.

(o) *Patent Floor-Cloth Co.*, 8 Eq. 664.

(p) *National Whole Meal Bread*, 1891, 2 Ch. 151.

(q) 1902, W. N. 77.

(r) *Civil Service Brewery*, 1893, W. N. 5. There was also, apparently, no re-advertisement in *Waterproof Materials Co.*, 1893, W. N. 18.

(s) *New Oriental Bank (No. 1)*, 1892, 3 Ch. 563; *New Morgan Gold Co.*, 1893, W. N. 79. See, however, *United Bacon Co.*, 1890, W. N. 74, where North, J., considered re-advertisement

unnecessary.

(t) *Shields Marine Insurance Co.*, 1867, W. N. 296; see *supra*, p. 380.

(u) 31 C. D. 644.

(x) 1888, W. N. 246; 1889, W. N. 1. As to a mistake in spelling, cf. *L'Industrie Verrière, Ltd.*, 1914, W. N. 222.

(y) *Dynevor Collieries*, 1878, W. N. 199.

(z) *Commercial Bank of London*, 1888, W. N. 214, 234.

(a) *United Ports Co.*, 39 L. J. (Ch.) 146.

(b) *Building Societies Trust*, 44 C. D. 140.

(c) *London and Australian Agency*, 29 L. T. 417; 22 W. R. 45.

(d) 1877, W. N. 268.

(e) See *Building Societies Trust*, 44 C. D. 140, 145, 146.

## Rule 27.

Costs.

Rehearing without fresh advertisement.

Re-advertisement where petition amended or different order asked.

Slip.

Death of petitioner.

Priority by date of advertisement.

**Rule 27.** Where, however, two petitions were advertised in the same Gazette, his Lordship gave the carriage of the order to the petitioner whose advertisement stood first on the page (*f*), and where of the two petitions advertised in the same Gazette one was presented two days before the other, the carriage was given to that first presented (*g*).

See now, as to the position when two or more petitions are presented, note to s. 171, *supra*, p. 374.

Advertisement is notice of petition.

The advertisement of the petition is notice to all the world of its presentation (*h*), that is to say, *semble*, if the parties have had such a reasonable time as that knowledge of the advertisement may be imputed to them (*i*)—and is notice to parties interested, if not properly represented, to appear (*k*).

If a petition, which has been presented and advertised, is subsequently withdrawn (*l*), the withdrawal should, it seems, also be advertised (*m*).

Publication of petition *in extenso* in newspaper.

The publication *in extenso* in a newspaper, before the hearing, of a winding up petition, containing charges of fraud against the directors (*n*), or an argumentative comment upon the case while pending (*o*), is a contempt of Court.

Contempt.

But where, pending a shareholders' petition, a committee of shareholders issued to their brother shareholders, for the purpose of bringing to their attention the facts on which they relied, a printed letter, containing their accusations against the directors, and some extracts from the evidence, this did not amount to contempt (*p*).

Where, pending a creditors' petition, an advertisement, signed by the chairman on behalf of the directors, was inserted in the newspapers, reflecting upon the motives of the petitioners, and stating that they had no legal claim against the company, and that they knew it, the chairman was put upon an undertaking not to continue or repeat the advertisement, and the costs of the motion to commit were reserved until the petition was heard (*q*).

Injunction.

The Court has jurisdiction to restrain a person by injunction from committing acts which, if permitted, would be contempt of Court (*r*).

Libel.

In *Quartz Hill Co. v. Beall* (*s*) an application to restrain, on the ground of a libel, the further publication or issue of a circular, which had been circulated by the solicitor of one shareholder among the other shareholders, was refused on motion. In *Hill v. Hart Davies* (*t*), upon a similar application, an injunction was granted.

In *Liverpool Stores v. Smith* (*u*) an injunction against a newspaper was refused, and a doubt was expressed whether in any circumstances an injunction ought to be granted to restrain the publication of future articles reflecting unfavourably

(*f*) *Merrybent and Darlington Railway Co.*, about June, 1878.

(*g*) *Storforth Lane Co.*, 10 C. D. 487.

(*h*) *Emmerson's Case*, 2 Eq. 231. But see *Fryer v. Ewart*, 1902, A. C. 187, 193.

(*i*) *Oriental Bank, E. p. Guillemin*, 28 C. D. 634, 640; *National Bank's Case* (Eur. Arb.), L. T. 92; *Empire Assurance Corp.*, 16 L. T. 341; *Owen's Patent Wheel Co.*, 22 W. R. 151; 29 L. T. 672; 1873, W. N. 226; and see *United Service Co.*, 7 Eq. 76.

(*k*) *Marlborough Club Co.*, 1 Eq. 216; *New Gas Co.*, 5 C. D. 703; and see *supra*, p. 376, as to the costs of parties appearing.

(*l*) See *supra*, pp. 372, 373, and Rule 36, as to right to withdraw petition.

(*m*) *Humber Ironworks Co.*, 2 Eq. 15; *United Service Co.*, 7 Eq. 76; but it is believed that this is now rarely, if ever, done.

(*n*) *Cheltenham Carriage Co.*, 8 Eq. 580.

(*o*) *Crown Bank, Re O'Malley*, 44 C. D. 649; but see *R. v. Payne*, 1896, 1 Q. B. 577, 581; *New Gold Coast Co.*, 1901, 1 Ch. 860.

(*p*) *London Flour Co.*, 17 L. T. 636; 16 W. R. 474; contrast *Bowden v. Russell*, 36 L. T. 177; 46 L. J. (Ch.) 414; *Sir John Moore Co.*, 37 L. T. 242. Cf. also *ante*, pp. 503, 504, as to circularizing shareholders with a view to the removal of a liquidator.

(*q*) *General Exchange Bank*, 14 L. T. 582; 12 Jur. (N.S.) 465; 14 W. R. 826; cf. *Parsonage & Co.*, 1901, 2 Ch. 424, where an attempt was made to deceive the shareholders in order to obtain the passing of resolutions for voluntary winding up, and thereby to induce the Court not to make a compulsory order. The persons who caused the issue of the deceptive circulars were committed.

(*r*) *Kitecat v. Sharpe*, 31 W. R. 227; 52 L. J. (Ch.) 134; 48 L. T. 64; cf. *Coats v. Chadwick*, 1894, 1 Ch. 347.

(*s*) 20 C. D. 501; *Harrison v. Abergavenny*, 1887, W. N. 21.

(*t*) 21 C. D. 798.

(*u*) 37 C. D. 170; and see, as to restraining a libel by injunction, *Bonnard v. Perryman*, 1891, 2 Ch. 269; *Monson v. Tussaud*, 1894, 1 Q. B. 671.

on a company, on the ground of the difficulty of granting an injunction which would not include matters which might turn out not to be libellous.

A very useful statement of the law, shewing that the repeated publication, on an occasion not privileged, of matter defamatory, though true, may be libellous, will be found in *Salmon v. Isaac* (x).

**Rule 27.**

28. Every petition shall, unless presented by the Company, be served<sup>1</sup> upon the Company at the registered office, if any, of the Company, and if there is no registered office, then at the principal or last known principal place of business of the Company, if any such can be found, by leaving a copy with any member, officer, or servant of the Company there, or in case no such member, officer, or servant can be found there, then by leaving a copy at such registered office or principal place of business, or by serving it on such member, officer or servant of the Company as the Court may direct; and where the Company is being wound up voluntarily, the petition shall also be served upon the Liquidator<sup>2</sup> (if any), appointed for the purpose of winding-up the affairs of the Company.

<sup>1</sup> For forms of affidavit of service, see Forms 7 and 8, *infra*, and *cf.* <sup>2</sup> Ss. 232, 239, *ante*, pp. 481, 496.

This rule is directory, not imperative. Where service of the petition had been accepted on behalf of the company by a solicitor duly appointed for that purpose, service at the registered office was held not to be necessary (y).

The rule as it now stands includes, it is conceived, service of a petition for a compulsory order on a liquidator in a winding up under supervision. If the office is abandoned, service on the liquidator only may be sufficient (z). If the liquidator is appointed before the petition is presented, only one set of costs will be allowed (a). If the company appears by counsel instructed by the voluntary liquidator, the latter will be allowed his costs, no one appearing separately for the company (b).

If the liquidator joins in the petition, the company must be served (c).

The registered office of a company had been demolished in the course of alterations, and the business was being carried on at an unregistered office. The office on the secretary and two of the directors at the unregistered office was held sufficient (d).

Where the company was in course of winding up, service of a petition was directed to be made upon the late secretary, as well as upon the liquidator (e).

Where the registered office was closed and service of the petition was effected by leaving a copy there, an affidavit of service stating that there was no officer or servant, but omitting to state that there was no member, there, was insufficient (f).

Where the office was closed, and the company had never commenced business, the Court, on an *ex parte* application, directed service to be made on the chairman and general manager (g).

The office of a company, not registered under the Act, was closed, and a notice posted on the door that the business had been transferred to another company. The Court directed service on any five of the directors (h).

In another case, service was directed upon the solicitor and any one of the directors of the company (i).

(x) 20 L. T. 885.

(y) *Regent United Stores*, 8 C. D. 75.

(z) *Stewart and Brother*, 1880, W. N.

15.

(a) *Hall & Co.*, 1885, W. N. 190; 53 L. T. 633; 34 W. R. 56.

(b) *Mont de Piété*, 1882, W. N. 166.

(c) *Panonia Leather Co.*, 13 W. R. 1015.

(d) *Fortune Copper Co.*, 10 Eq. 330; and see *supra*, p. 205.

(e) *Petroleum Co.*, 15 W. R. 29; 15

L. T. 169.

(f) *Hatcham Garage Co.*, 1916, W. N. 152.

(g) *National Credit and Exchange Co.*, 11 W. R. 161; 7 L. T. 817.

(h) *Unity General Assurance Assoc.*, 11 W. R. 355; 8 L. T. 160.

(i) *London and Westminster Wine Co.*, 12 W. R. 6; 3 N. R. 26; 9 Jur. (N.S.) 1102; *South Essex Estuary Co.*, 18 L. T. 178.

- Rule 28.** Under the Act of 1848, service on the solicitor of the company alone was held insufficient (*k*).
- Where a company had long since become amalgamated with another company, leave was given to serve persons who, upon the affidavit of the solicitor, were members of the company at the time of the amalgamation (*l*).
- Where an unregistered company had ceased to carry on business, service at the office which had been, but was no longer, the office of the company was held sufficient (*m*).
- Office demolished or in tenancy of other parties. A company having transferred its business and been dissolved eight years before, service on a workman employed on the site where the office, now pulled down, had formerly stood, was held insufficient, although two of the directors appeared (*n*).
- No office. Office pulled down, and notice that company had removed to No. 13 in the same street. On calling at No. 13 the solicitor found that the company's name was not written up, and was informed that the secretary attended at the office of the company's solicitors at that address. Jessel, M.R., directed service on the secretary at that address, and on one of the firm of the company's solicitors (*o*).
- No office. Where the company had no office, the Court directed service on the nine surviving subscribers to the memorandum of association, and on three or four of the principal shareholders (*p*). In another case service was directed to be made upon the seven subscribers to the memorandum of association, who appeared to be the only persons connected with the company (*q*).
- Unregistered company. In the case of a mutual company, which had no place of business and no directors, service was directed to be made on the secretary and agents of the company, the latter refusing to say who were the members of the company (*r*).
- Foreign company. A company not registered under the Act can be served under the provisions of the Act and the Rules, and a winding up order can be made without serving the individual shareholders of the company (*s*).
- Foreign company. Having regard to *Newby v. Van Oppen* (*t*), and *Haggin v. Comptoir d'Escompte* (*u*), it is conceived that a foreign company capable of being wound up under the Act (*x*) may, under this rule, be served with the petition at its principal place of business in this country.
- Defunct company. Service, where the company had been struck off the register under the Act of 1880, was discussed in *Anglo-American Exploration Co.* (*y*). But, having regard to s. 295 (6), a creditor, who desires to wind up such a company, ought to apply under that section to have the company's name restored. See *ante*, p. 595.
- No service made. Where an order had been obtained without any service having been made, and the Registrar therefore refused to draw up the order, the Court directed that, upon production to the Registrar of a consent brief for the persons who ought to have been served, the order should be passed (*z*).
- Verification of petition. Forms 9 and 10. 29. Every petition for the winding-up of a Company by the Court, or subject to the supervision of the Court, shall be verified by an affidavit referring thereto. Such affidavit shall be made by the petitioner, or by one of the petitioners, if more than one, or, in case the petition is presented by a corporation, by some director, secretary, or other principal officer thereof, and shall be sworn after and filed
- (*k*) *Trent Valley Railway Co., E. p. Dale*, 3 De G. & Sm. 11.
- (*l*) *Coghlan's Case* (Eur. Arb.), L. T. 31, 37.
- (*m*) *City of London Financial Assoc.*, 36 L. J. (Ch.) 832; 15 W. R. 1095.
- (*n*) *Manchester and London Assoc.*, 9 Eq. 643.
- (*o*) *Vron Slate Co.*, 1878, W. N. 70.
- (*p*) *Inventors' Assoc.*, 13 W. R. 1015; 6 N. R. 349; 12 L. T. 840.
- (*q*) *Great Cwmsymlog Mining Co.*, 16 W. R. 270; 17 L. T. 463; *Velletri and Terracino Co.*, 18 L. T. 350.
- (*r*) *Thames Mutual Club Insurance Co.*, 15 L. T. 263.
- (*s*) *City of London Financial Assoc.*, 15 W. R. 1095; 36 L. J. (Ch.) 832; and see other cases of unregistered companies just cited.
- (*t*) L. R. 7 Q. B. 293; and see *Mac-kereth v. Glasgow and South Western Railway Co.*, L. R. 8 Ex. 149.
- (*u*) 23 Q. B. D. 519; cf. *Badcock v. Cumberland Gap*, 1893, 1 Ch. 362; *Palmer v. Caledonian Railway*, 1892, 1 Q. B. 823.
- (*x*) See *supra*, p. 626, and note to s. 92, *supra*, p. 205.
- (*y*) 1898, 1 Ch. 100; and see *Grosvenor Soc.*, 1902, W. N. 115; 71 L. J. (Ch.) 748; 50 W. R. 630.
- (*z*) *Pannonia Leather Co.*, 13 W. R. 1015.



within four days after the petition is presented, and such affidavit shall be sufficient *prima facie* evidence of the statements in the petition. **Rule 29.**

As to affidavits in opposition and reply, see Rule 35.

This rule has been acted upon too long for the contention that it is *ultra vires* to succeed. The statutory affidavit, as it is generally called, is by the rule *prima facie* evidence, and may be read, although, as to nine-tenths of the matter sworn to, it is generally not evidence at all (a). In general the petitioner ought not to file any evidence beyond the statutory affidavit, unless evidence is filed in opposition; but the statutory affidavit is not sufficient, if fraud is alleged against the directors (b). The meaning of the rule is that an affidavit as in the rule mentioned is always necessary, not that it is in all cases necessarily sufficient (c).

Where the Attorney-General petitions [in respect, *semble*, of an Inland Revenue matter] the affidavit may be sworn by the solicitor of Inland Revenue (d). Att.-Gen.  
petitioner.

The old rule (Gen. Ord., 1862, r. 4) did not provide for the case of a corporation, other than the liquidating company, being a petitioner. In such case an affidavit of the secretary of the petitioning company used to be accepted (e). A liquidator is a principal officer within the present rule (f). Corporation  
petitioner.

The petition was presented under a power of attorney executed by petitioners resident in Australia to a solicitor in this country. It being, therefore, impossible for the affidavit to be made by a petitioner according to the rule, the Court made a winding up order on verification of the petition by an affidavit of the solicitor, deposing of his own knowledge to the facts stated in the petition (g). Petitioner  
resident  
abroad.

Where the petitioners were resident abroad, the Court allowed the affidavit to be made by a clerk to their solicitors who had full knowledge of the proceedings to obtain judgment for the debt on which the petition was founded (h).

For the rule is only directory, and does not say that no other affidavit is admissible. If the petitioner's affidavit cannot be obtained, the affidavit of some person who can speak to the facts as well as or better than the petitioner may be accepted (i).

Where the affidavit was inadvertently sworn and filed *before* the petition was presented, the Court allowed it to be re-sworn and again filed, and the order which had been made on the petition to be dated subsequently (k). Irregularly  
sworn affida-  
vit re-sworn.

Notice of filing the statutory affidavit need not be given to the company, but where an additional or supplemental affidavit is filed, notice should be given, so as to avoid applications for adjournment for time to answer (l). Notice of  
filing.

Under Rule 222 the time for filing the affidavit can, in a proper case, be enlarged. In the following cases the time has been enlarged, and a winding up order made, notwithstanding that the affidavit was out of time:— Enlargement  
of time to  
file.

Affidavit sworn within the four days, and sent to be filed on the fourth day. The messenger on arriving at the office at two o'clock found it had been closed at one o'clock, it being the Easter vacation (m).

Affidavit not filed until five (n) or nine (o) days after petition presented.

The petition was presented on the 5th; the petitioner being absent in the country, the affidavit was not sworn until the 10th. On the 12th, on application

(a) *New Callao*, 1882, W. N. 60; 30 W. R. 647; *Gold Hill Mines*, 23 C. D. 210.

(b) *South Stafford Trams.*, 1 Manson, 292; *Ilfracombe Building Soc.*, 1901, 1 Ch. 102, 110; *London Soap Works*, 1907, W. N. 254.

(c) *St. David's Gold Mining Co.*, 14 W. R. 755; 14 L. T. 539. See *South Stafford Trams.*, 1 Manson, 292; *Ilfracombe Building Soc.*, 1901, 1 Ch. 102, 110.

(d) *Brandy Distillers' Co.*, 1901, W. N. 37; 17 T. L. R. 272.

(e) *Birmingham Concert Halls*, 1890, W. N. 91.

(f) *Review Publishing Co.*, 1893, W. N. 5.

(g) *Fortune Copper Co.*, 10 Eq. 390.

(h) *Carrara Co.*, 1896, W. N. 87. The case is reported as one of mere absence, but the petitioners were in fact resident in a somewhat remote part of Italy.

(i) *African Farms*, 1906, 1 Ch. 640, not following *Charterland Stores*, 1900, 2 Ch. 870.

(k) *Western Building Soc.*, 33 Beav. 368; 33 L. J. (Ch.) 179.

(l) 1898, W. N. 7, where *New Weighing Co.*, 1896, W. N. 48, is explained.

(m) *East Cambrian Gold Co.*, 12 L. T. 587.

(n) *London and Westminster Co-operative Store Co.*, 17 L. T. 559.

(o) *Kentish Royal Hotel Co.*, 13 W. R. 448; 5 N. R. 423.



- Rule 29.** for leave to file, notwithstanding time expired, leave was given, a copy of the affidavit to be sent forthwith to the respondents (*p*).  
Where the petitioner was resident in Dantzig, the Court extended the time to ten days (*q*).

Copy of petition to be furnished to creditor or contributory.

30. Every contributory<sup>1</sup> or creditor<sup>2</sup> of the Company shall be entitled to be furnished, by the solicitor of the petitioner with a copy of the petition, within 24 hours after requiring same, on paying the rate of 4*d.* per folio of 72 words for such copy.

<sup>1</sup> See s. 158, *ante*, p. 341, and note thereto.

<sup>2</sup> *Cf.* s. 261.

It is not the duty of the solicitor to furnish copies to all persons, whether strangers to the company or not, who choose to apply and pay the fee; on the contrary, it is his duty to ascertain that the applicants are either creditors or contributories (*r*).

#### PROVISIONAL LIQUIDATOR.

Appointment of Provisional Liquidator.

31.—(1) After the presentation of a petition, upon the application of a creditor, or of a contributory, or of the Company, and upon proof by affidavit of sufficient ground for the appointment of a Provisional Liquidator,<sup>1</sup> the Court, if it thinks fit and upon such terms as in the opinion of the Court shall be just and necessary, may make the appointment.<sup>2</sup>

Form 11.

(2) The order appointing the Provisional Liquidator, shall bear the number of the petition, and shall state the nature and a short description of the property of which the Provisional Liquidator is ordered to take possession, and the duties to be performed by the Provisional Liquidator.

(3) Subject to any order of the Court, if no order for the winding-up of the Company is made upon the petition, or if an order for the winding-up of the Company on the petition is rescinded, or if all proceedings on the petition are stayed,<sup>3</sup> or if an order is made continuing the voluntary winding-up of the Company subject to the supervision of the Court,<sup>4</sup> the Provisional Liquidator shall be entitled to be paid, out of the property of the Company, all the costs, charges, and expenses properly incurred by him as Provisional Liquidator, including such sum as is or would be payable under the scale of fees<sup>5</sup> for the time being in force where the Official Receiver is appointed Provisional Liquidator, and may retain out of such property the amounts of such costs, charges, and expenses.

(4) Where any person other than the Official Receiver has been appointed Provisional Liquidator and the Official Receiver has taken any steps for the purpose of obtaining a statement of affairs or has performed any other duty prescribed by these Rules the Provisional Liquidator shall pay the Official Receiver such sum, if any, as the Court directs.

<sup>1</sup> S. 184, *ante*, p. 407.

<sup>4</sup> S. 256.

<sup>2</sup> As to notice to the O. R. see Rule 37.

<sup>5</sup> Board of Trade Fees Order, 1929, *post*.

<sup>3</sup> S. 202.

In order to avoid delay the Court has in an urgent case appointed a provisional liquidator on his undertaking to give security, and on the undertaking of the

(*p*) *Patent Screwed Boot Co.*, 32 Beav. L. T. 407; 15 W. R. 105.

142. (*r*) *Cheltenham Carriage Co.*, 8 Eq.

(*q*) *Anglo-Danish Navigation Co.*, 15 580, 583.

petitioner to be responsible for moneys, &c., received by the liquidator (s). A provisional liquidator has been appointed without security for a limited purpose (t).  
As to the present practice, see notes, pp. 407 and 418, *supra*.

**Rule 31.**

## HEARING OF PETITIONS AND ORDERS MADE THEREON.

32. After a petition has been presented, the petitioner, or his solicitor shall, on a day to be appointed by the Registrar, attend before the Registrar and satisfy him that the petition has been duly advertised,<sup>1</sup> that the prescribed affidavit<sup>2</sup> verifying the statements therein and the affidavit of service<sup>3</sup> (if any) have been duly filed, and that the provisions of the Rules as to petitions for winding-up Companies have been duly complied with by the petitioner. No order for the winding-up of a Company shall be made on the petition of any petitioner who has not, prior to the hearing of the petition, attended before the Registrar at the time appointed, and satisfied him in manner required by this Rule.

Attendance before hearing to show compliance with Rules.

<sup>1</sup> Rule 27.<sup>2</sup> Rule 29.<sup>3</sup> Rule 28 ; Forms 7 and 8.

33. Every person who intends to appear on the hearing of a petition shall serve on, or send by post to, the petitioner, or his solicitor or London agent, at the address stated in the advertisement<sup>1</sup> of the petition, notice of his intention. The notice shall contain the address of such person, and shall be signed by him or by his solicitor or London agent, and shall be served, or if sent by post shall be posted in such time as in ordinary course of post to reach the address not later than six o'clock in the afternoon of the day previous to the day appointed for the hearing<sup>2</sup> of the petition, or if such day be a Monday, not later than one o'clock in the afternoon of the Saturday previous to such day. The notice shall be in Form 12 with such variations as circumstances may require. A person who has failed to comply with this Rule shall not, without the special leave of the Court, be allowed to appear on the hearing of the petition.

Notice by persons who intend to appear.

Form 12.

<sup>1</sup> Rule 27.<sup>2</sup> Rule 26.

A notice given by a committee of creditors must be treated merely as a notice by the individuals named therein (u).

The notice must shew on the face of it whether the creditor intends to support or oppose (x), and whether he intends to support a prayer for a compulsory or a supervision order (y), and must give his address (z).

It is apparently not necessary for a creditor who is represented by the same solicitor as the petitioner to give this notice, but the creditor's name should be noted on the list sent in under the next rule (a).

See as to costs, note to s. 171, *ante*, p. 376. A second petitioner has been allowed a share in the costs given to creditors supporting the first petition, although he had not given a notice under this rule (b).

A notice given as a contributory under this rule by a person who has already given notice of motion for the removal of his name from the register does not amount to a deliberate election to be a shareholder (c).

(s) *Marseilles Extension Railway Co.*, W. N. 38.  
1867, W. N. 68.

(t) *Langham Skating Rink Co.*, 6 W. N. 50.  
C. D. 102.

(u) *Mid Kent Fruit Factory*, 1892, W. N. 65.

(x) *Green & Co.*, 1891, W. N. 127.

(y) *Woodrow, Hooper & Co.*, 1893,

(z) *Descours, Parry & Co.*, 1909,

(a) *Invicta Works*, 1894, W. N. 39.

(b) *Sheringham Development Co.*,

1893, W. N. 5.

(c) *Tomlin's Case*, 1898, 1 Ch. 104.

**Rule 34.**

List of names and addresses of persons who appear on the petition. Form 13.

34. The petitioner, or his solicitor or London agent, shall prepare a list of the names and addresses of the persons who have given notice of their intention to appear on the hearing of the petition, and of their respective solicitors, which shall be in Form 13. On the day appointed for hearing the petition a fair copy of the list (or if no notice of intention to appear has been given a statement in writing to that effect) shall be handed by the petitioner, or his solicitor or London agent, to the Court prior to the hearing of the petition.

If no notice to attend has been given, the form should be sent in with a notice to that effect written across it, or some similar intimation should be given (*d*). In such a case the petition may, if the company consents, be treated as unopposed (*e*).

If the petitioner's solicitor fails to comply with this rule, his costs of attending the hearing will be disallowed (*f*).

Affidavits in opposition and reply.

35.—(1) Affidavits in opposition to a petition that a Company may be wound up by or subject to the supervision of the Court shall be filed within seven days of the date on which the affidavit verifying the petition<sup>1</sup> is filed, and notice of the filing of every affidavit in opposition to such a petition shall be given to the petitioner or the solicitor or London agent of the petitioner, on the day on which the affidavit is filed.

(2) An affidavit in reply to an affidavit filed in opposition to a petition shall be filed within three days of the date on which notice of such affidavit is received by the petitioner or the solicitor or London agent of the petitioner.

<sup>1</sup> Rule 29.

Substitution of creditor or contributory for withdrawing petitioner.

36. When a petitioner is not entitled to present a petition, or whether so entitled or not, where he (1) fails to advertise his petition within the time by these Rules prescribed or such extended time as the Registrar may allow or (2) consents to withdraw his petition, or to allow it to be dismissed, or the hearing adjourned, or fails to appear in support of his petition when it is called on in Court on the day originally fixed for the hearing thereof, or on any day to which the hearing has been adjourned, or (3) if appearing, does not apply for an order in the terms of the prayer of his petition, the Court may, upon such terms as it may think just, substitute as petitioner any creditor or contributory who in the opinion of the Court would have a right to present a petition,<sup>1</sup> and who is desirous of prosecuting the petition. An order to substitute a petitioner may, where a petitioner fails to advertise his petition within the time prescribed by these rules or consents to withdraw his petition, be made in Chambers at any time.

<sup>1</sup> S. 170, *ante*, p. 365.

If the petitioner does not appear, a substitution order can be made. Under Rule 36 of 1903 this was not possible (*g*).

#### ORDER TO WIND-UP A COMPANY.

Notice that winding-up order has been pronounced to be given to Official Receiver.

37. When an order for the winding-up of a Company, or for the appointment of a Provisional Liquidator<sup>1</sup> prior to the making of an

(*d*) *Australasian Synd.*, 1891, W. N. 209.

(*e*) *Inman & Co.*, 1891, W. N. 202.  
(*f*) 1906, W. N. 127.

(*g*) *Vanguard Co.*, 1908, W. N. 99.  
An order was made in *Invicta Works*, 1894, W. N. 39.

order for the winding-up of the Company, has been made, the Registrar shall, on the same day, send to the Official Receiver a notice informing him that the order has been pronounced. **Rule 37.**

The notice shall be in Forms 14 and 15 respectively, with such variations as circumstances may require. **Forms 14 and 15.**

<sup>1</sup> S. 184, *ante*, p. 407; Rule 31.

38. It shall be the duty of the petitioner, or his solicitor or London agent, and of all other persons who have appeared on the hearing of the petition, at latest on the day following the day on which an order for the winding-up of a Company is pronounced in Court to leave at the Registrar's office all the documents required for the purpose of enabling the Registrar to complete the order forthwith. **Documents for drawing up order to be left with Registrar.**

See also p. 375, *supra*.

39. It shall not be necessary for the Registrar to make an appointment to settle the order, unless in any particular case the special circumstances make an appointment necessary. **No appointment for settling order.**

40. An order to wind up a Company or for the appointment of a Provisional Liquidator shall contain at the foot thereof a notice stating that it will be the duty of such of the persons who are liable to make out or concur in making out the Company's statement of affairs <sup>1</sup> as the Official Receiver may require, to attend <sup>2</sup> on the Official Receiver at such time and place as he may appoint and to give him all information he may require. **Contents of winding-up order. Forms 11 and 16.**

<sup>1</sup> S. 181, *ante*, p. 404.

<sup>2</sup> Rules 50, 52.

41.—(1) When an order that a Company be wound up, or for the appointment of a Provisional Liquidator has been made:— **Transmission and advertisement of winding-up order.**

(a) Three copies of the order sealed with the seal of the Court shall forthwith be sent by post or otherwise by the Registrar to the Official Receiver.

(b) The Official Receiver shall cause a sealed copy of the order to be served upon the Company by prepaid letter addressed to it at its registered office (if any) or if there is no registered office at its principal or last known principal place of business or upon such other person or persons, or in such other manner as the Court may direct, and if the order is that the Company be wound up by the Court, shall forward to the Registrar of Companies the copy of the order which by section 176 of the Act is directed to be so forwarded by the Company or otherwise as may be prescribed.

(c) The Official Receiver shall forthwith give notice of the order to the Board of Trade, who shall forthwith cause the notice to be gazetted. **Form 103 (1).**

(d) The Official Receiver shall forthwith send notice of the order to such local paper as the Board of Trade may from time to time direct, or, in default of such direction, as he may select. **Form 17.**

(2) An order for the winding-up of a Company subject to the supervision of the Court, shall before the expiration of twelve days from the date thereof be advertised by the petitioner, once in the *London* **Form 18.**



**Rule 41.** *Gazette*, and shall be served on such persons (if any) and in such manner as the Court shall direct.

Advertisement too late.

When the order was made on the 23rd February, but not obtained until the 5th March, and the advertisement was consequently out of time, the Court gave leave to post-date the order as of the 5th March (*h*).

The application will only be entertained in the presence of all parties (*i*).

The advertisement of the winding up order is notice to all the world, and operates as a notice of discharge to the servants of the company (*k*).

#### TRANSFERS OF ACTIONS AND PROCEEDINGS.

Transfer of actions.

42.—(1) Where an order has been made for the winding-up of a Company then if such order was made by the High Court or if the proceedings have been transferred to the High Court the Judge shall have power, without further consent, to order the transfer to him of any action,<sup>1</sup> cause or matter pending in any other Court or Division brought or continued by or against the Company, and any action or proceeding by a mortgagee or debenture holder of the Company against the Company, for the purpose of realising his security,<sup>2</sup> or by any other person for the purpose of enforcing a claim against the Company's assets or property, which is pending in the High Court or before any Judge thereof shall without further order be transferred to the Judge of the High Court. In the case of applications in Chambers in actions so transferred where the practice in winding-up is different from the practice in the Chancery Division the practice in winding-up shall prevail.

(2) Where any action brought by or against a Company against which a winding-up order has been made is transferred to the Judge of the High Court, the Registrar may, under the general or special directions of the Judge, hear, determine and deal with any application, matter, or proceeding which, if the action had not been transferred, would have been determined in Chambers. These provisions shall apply to the proceedings in any action in which by the Rules of the Supreme Court or otherwise the Chamber proceedings are directed to be dealt with by the Registrar.

<sup>1</sup> *Cf.* s. 177, *ante*, p. 400.

<sup>2</sup> *Ante*, p. 175.

This rule enlarges O. 49, r. 5, which did not authorize the transfer of an action by a mortgagee or debenture-holder for realizing his security, or of an action not brought to enforce payment of a debt or demand provable in the winding up (*l*). Actions of the first-mentioned class are now automatically transferred without any order. As to chamber proceedings in a debenture-holders' action against a company against which a winding up order has been made, see Rule 4 (3) and O. 49, r. 5A.

The rule extends to actions in which other parties as well as the company are defendants (*m*).

The rule and O. 49, r. 5, authorize the transfer of an action from another Judge of the Chancery Division, which under the old rule (O. 51, r. 2) could not be done (*n*).

The application for transfer may be made *ex parte* (*o*).

(*h*) *Doncaster Building Soc.*, 11 W. R. 459. See also *East Cambrian Gold Co.*, 12 L. T. 587; *Warland Commercial Co.*, 1876, W. N. 279.

(*i*) *Disderi & Co.*, 18 L. T. 870.

(*k*) *Chapman's Case*, 1 Eq. 346: and see *supra*, p. 514.

(*l*) See Winding-up Rules, 1892, r. 14 (3).

(*m*) *Pacaya Rubber Co.*, 1913, 1 Ch. 218.

(*n*) *Madras Irrigation Co.*, 16 C. D. 702. See also *National Funds Co.*, 25 W. R. 23, as to another petition.

(*o*) *Landore Siemens Co.*, 10 C. D.



43. The Judge of the High Court may at any time, for good cause shown, order the proceedings<sup>1</sup> in any Court other than the High Court to be transferred to the High Court, or any proceedings in the High Court to be transferred from the High Court to any other Court.

**Rule 43.**

Transfer of proceedings by Judge of High Court.  
Form 19.

<sup>1</sup> Rule 2.

See s. 165, *ante*, p. 352, and notes thereto.

Proceedings in a County Court may be transferred to the High Court on the ground that a difficult question of law is raised (*p*), or that it is desirable to make use of the procedure under s. 276 by points of claim and defence (*q*).

The transfer may be made before a winding up order has been made (*p*).

The rule does not authorize a transfer from the High Court to a Court which has been excluded from having jurisdiction (*r*).

Where a petition was presented in the High Court which should have been presented in the County Court, Romer, J., made a winding up order and then transferred the proceedings (*s*).

If an application has been made in a voluntary winding up to the Court having jurisdiction to wind up the company, a subsequent application to the High Court will not be retained, but will be transferred to the former Court (*t*).

44. The Judge of any Court, other than the High Court or a Palatine Court, may at any time, for good cause shown, order any proceedings which have been commenced or are pending in his Court to be transferred to any Court which has jurisdiction to order the winding-up of a Company,<sup>1</sup> not being the High Court or a Palatine Court.

Transfer of proceedings by Judge of Court other than High Court or Palatine Court.

<sup>1</sup> S. 163, *ante*, p. 349. Unregistered company, s. 338 (1) (*b*), *ante*, p. 619.

Form 19.

45. In a winding-up by the Court, notice of an application for a transfer of proceedings shall before the hearing thereof, be served by the applicant on the Official Receiver of the Court in which the proceedings are pending and on the Official Receiver of the Court to which the proceedings are sought to be transferred.

Notice of application to Official Receiver.

46. When an order for the transfer of proceedings has been made:—

(1) The person on whose application the transfer has been made shall lodge with the Registrar of the Court to which the proceedings are transferred a sealed copy of the order of transfer.

Procedure where proceedings transferred.  
Form 20.

(2) In a winding-up by the Court the Official Receiver of the Court to which the proceedings are transferred shall (unless the Court which orders the transfer or the Court to which the proceedings are transferred shall direct that some other Official Receiver shall become Official Receiver in the proceedings) become the Official Receiver in the proceedings.

(3) The records of the proceedings shall be transmitted to the Registrar of the Court to which the proceedings are transferred, and in a winding-up by the Court such Registrar, as soon as he has received the records, shall give notice of the transfer to the Official Receiver of his Court, or other the person who has become Official Receiver in the proceedings and such

489; *Field v. Field*, 1877, W. N. 98; *Whitaker v. Robinson*, 1877, W. N. 201; *Re Sharpe*, 1884, W. N. 28.

(*p*) *Laxon & Co.*, 1892, 3 Ch. 31.

(*q*) *Vestal Hosiery Co.*, 1922, W. N. 62. As to the procedure referred to, see note to Rule 66, *post*.

(*r*) *Real Estates Co.*, 1893, 1 Ch. 398; *London and Suburban Bank*, 1892, 1 Ch. 604.

(*s*) *Milford Haven Co.*, 1895, W. N. 16; *cf. Rugeley Gas Co.*, 1899, W. N. 127.

(*t*) *New Terras Co.*, 1894, 2 Ch. 344.

**Rule 46.**

Official Receiver shall give notice of the transfer to the Board of Trade.

(4) The proceedings shall receive a new distinctive number.

Transfer of jurisdiction of County Court.

47. Whenever the Lord Chancellor, by order under his hand, shall exclude any County Court from having jurisdiction under the Act, or shall attach the district or any part of the district of a County Court to any other County Court, any winding-up matters pending in the Court or district to which the order relates shall become transferred to such Court as shall be mentioned for the purpose in the order; and, thereupon, the Rules as to transfer of proceedings shall apply to the transfer of such pending proceedings in all respects as if the proceedings had been transferred by order of a Court having power to transfer proceedings.

#### SPECIAL MANAGER.

Appointment of Special Manager.

48.—(1) An application by the Official Receiver for the appointment of a special manager<sup>1</sup> shall be supported by a report of the Official Receiver, which shall be placed on the file of proceedings, and such report shall either state the amount of remuneration which, in the opinion of the Official Receiver, ought to be allowed to the special manager, or that it is, in the opinion of the Official Receiver, desirable that the fixing of such remuneration should be deferred. No affidavit by the Official Receiver in support of the application shall be required.

(2) The remuneration of the special manager shall, unless the Court otherwise in any case directs, be stated in the order appointing him, but the Court may at any subsequent time for good cause shown make an order for payment to the special manager of further remuneration.

(3) A copy of the order appointing a special manager shall be transmitted to the Board of Trade by the Official Receiver.

<sup>1</sup> S. 209, *ante*, p. 445.

Accounting by Special Manager. Form 21.

49. Every special manager shall account to the Official Receiver, and the Special Manager's accounts shall be verified by affidavit, and, when approved by the Official Receiver, the totals of the receipts and payments shall be added by the Official Receiver to his accounts.

#### STATEMENT OF AFFAIRS.

Preparation of statement of affairs. Form 22.

50.—(1) A person who under section 181 of the Act has been required by the Official Receiver to submit and verify a statement of affairs of a Company, shall be furnished by the Official Receiver with such forms and instructions as the Official Receiver in his discretion shall consider necessary. The statement shall be made out in duplicate, one copy of which shall be verified by affidavit. The Official Receiver shall cause to be filed with the Registrar the verified statement of affairs.

(2) The Official Receiver may from time to time hold personal interviews with any such person as is mentioned in paragraphs (a) (b) (c) or (d) of subsection (2) of section 181 of the Act for the purpose of investigating the Company's affairs, and it shall be the duty of every such person to attend<sup>1</sup> on the Official Receiver at such time and place as the Official Receiver may appoint and give the Official Receiver all information that he may require.

<sup>1</sup> Rules 40, 52.

51. When any person requires any extension of time for submitting the statement of affairs, he shall apply to the Official Receiver, who may, if he thinks fit, give a written certificate extending the time, which certificate shall be filed with the proceedings in the winding-up and shall render an application to the Court unnecessary.

**Rule 51.**

Extension of time for submitting statement of affairs.

52. After the statement of affairs of a company has been submitted to the Official Receiver it shall be the duty of each person who has made or concurred in making it, if and when required, to attend on the Official Receiver and answer all such questions as may be put to him, and give all such further information as may be required of him by the Official Receiver in relation to the Statement of Affairs.

Information subsequent to statement of affairs.

53. Any default in complying with the requirements of section 181 of the Act may be reported by the Official Receiver to the Court.

Default.

54. A person who is required to make or concur in making any statement of affairs of a company shall, before incurring any costs or expenses in and about the preparation and making of the statement, apply to the Official Receiver for his sanction and submit a statement of the estimated costs and expenses which it is intended to incur; and, except by order of the Court, no person shall be allowed out of the assets of the company any costs or expenses which have not before being incurred been sanctioned by the Official Receiver.

Expenses of statement of affairs.

See also Rules 124, 173 and 192.

55.—(1) Any application to dispense with the requirements of section 181 of the Act shall be supported by a report of the Official Receiver showing the special circumstances which in his opinion render such a course desirable.

Dispensing with Statement of Affairs.

(2) When the Court has made an order dispensing with the requirements of the said section, it may give such consequential directions as it may see fit and in particular it may give directions as to the sending of any notices which are by these rules required to be sent to any person mentioned in the Statement of Affairs.

#### APPOINTMENT OF LIQUIDATOR IN A WINDING-UP BY THE COURT.<sup>1</sup>

56.—(1) As soon as possible after the first meeting of creditors and contributories<sup>2</sup> have been held the Official Receiver, or the Chairman of the meeting, as the case may be, shall report the result of each meeting to the Court.

Appointment of Liquidator on report of meetings of creditors and contributories.  
Form 23.

(2) Upon the result of the meetings of creditors and contributories being reported to the Court, if there is a difference between the determinations of the meetings of the creditors and contributories, the Court shall, on the application of the Official Receiver, fix a time and place for considering the resolutions and determinations (if any) of the meetings, deciding differences, and making such order as shall be necessary. In any other case the Court may upon the application of the Official Receiver forthwith make any appointment necessary for giving effect to any such resolutions or determinations.

(3) When a time and place have been fixed for the consideration of the resolutions and determinations of the meetings, such time and

**Rule 56.** place shall be advertised by the Official Receiver in such manner as the Court shall direct, but so that the first or only advertisement shall be published not less than seven days before the time so fixed.

(4) Upon the consideration of the resolutions and determinations of the meetings the Court shall hear the Official Receiver and any creditor or contributory.

Forms 24  
and 103 (7).

(5) If a Liquidator is appointed a copy of the order appointing him shall be transmitted to the Board of Trade by the Official Receiver, and the Board of Trade shall, as soon as the Liquidator has given security,<sup>3</sup> cause notice of the appointment to be gazetted. The expense of gazetting the notice of the appointment shall be paid by the Liquidator, but may be charged by him on the assets of the Company.

Form 25.

(6) Every appointment of a Liquidator or Committee of Inspection shall be advertised by the Liquidator in such manner as the Court directs immediately after the appointment has been made, and the Liquidator has given the required security.

Form 103  
(8).

(7) If a Liquidator in a winding-up by the Court shall die, or resign,<sup>4</sup> or be removed,<sup>5</sup> another Liquidator may be appointed in his place in the same manner as in the case of a first appointment, and the Official Receiver shall, on the request of not less than one-tenth in value of the creditors or contributories summon meetings for the purpose of determining whether or not the vacancy shall be filled; but none of the provisions of this Rule shall apply where the Liquidator is released under section 197 of the Act in which case the Official Receiver shall remain Liquidator.

<sup>1</sup> Ss. 183, 185, *ante*, pp. 407, 408.

<sup>2</sup> S. 185 (2); Rule 115.

<sup>3</sup> Rule 57.

<sup>4</sup> S. 188; Rule 165.

<sup>5</sup> S. 188.

The Gen. Ord. of November, 1862, r. 8, empowered the Judge to appoint an Official Liquidator without previous notice or advertisement. The object was to enable the Court, in cases where all parties had agreed to the appointment of a well-known person, to make the appointment immediately, and thus accelerate the proceedings. There was jurisdiction to entertain, at the hearing of the petition, the question of the appointment of the liquidator (*u*), but the settled practice was to direct a reference to chambers (*x*).

The Official Receiver is *prima facie* the right person to be appointed liquidator (*y*).

#### SECURITY BY LIQUIDATOR OR SPECIAL MANAGER IN A WINDING-UP BY THE COURT.

Standing  
security to  
Board of  
Trade.

57. In the case of a Special Manager or a Liquidator other than the Official Receiver, the following provisions as to security shall have effect, namely:—

- (1) The security shall be given to such officers or persons, and in such manner as the Board of Trade may from time to time direct.
- (2) It shall not be necessary that security shall be given in each separate winding-up; but security may be given either specially in a particular winding-up, or generally, to be available for any winding-up in which the person giving security may be appointed, either as Liquidator or Special Manager.

(*u*) *Commercial Discount Co., Cooper's* 276.  
*Case*, 32 Beav. 198; 1 N. R. 416.

(*y*) *Bloxwich Iron Co.*, 1894, W. N. 111.

(*x*) *General Financial Bank*, 20 C. D.



- (3) The Board of Trade shall fix the amount and nature of such security, and may from time to time, as they think fit, either increase or diminish the amount of special or general security which any person has given. **Rule 57.**
- (4) The certificate of the Board of Trade that a Liquidator or Special Manager has given security to their satisfaction shall be filed with the Registrar. **Form 26.**
- (5) The cost of furnishing the required security by a Liquidator or Special Manager, including any premiums which he may pay to a Guarantee Society, shall be borne by him personally, and shall not be charged against the assets of the Company as an expense incurred in the winding-up.

This rule enables the Board of Trade to fix the security to be given by the liquidator before as well as after the making of a winding up order (z).

When the liquidator's account is taken, the surety will, if he applies, be allowed to attend at his own expense, but the Court will not, except in special circumstances and on special terms, re-open the account on the application of the surety (a).

58.—(1) If a Liquidator or Special Manager fails to give the required security within the time stated for that purpose in the order appointing him, or any extension thereof, the Official Receiver shall report such failure to the Court, who may thereupon rescind the order appointing the Liquidator or Special Manager. **Failure to give or keep up security.**

(2) If a Liquidator or Special Manager fails to keep up his security the Official Receiver shall report such failure to the Court, who may thereupon remove the Liquidator or Special Manager, and make such order as to costs as the Court shall think fit.

(3) Where an order is made under this Rule rescinding an order for the appointment of or removing a Liquidator, the Court may direct that meetings shall be held for the purpose of determining whether an application shall be made to the Court for another Liquidator to be appointed and thereupon the same meetings shall be summoned and the same proceedings may be taken as in the case of a first appointment of a Liquidator.

#### PUBLIC EXAMINATION (b).

59. The consideration of a report made by the Official Receiver pursuant to subsection (2) of section 182 of the Act shall be before the Judge of the Court personally in Chambers, and the Official Receiver shall personally, or by counsel or solicitor, attend the consideration of the report, and give the Court any further information or explanation with reference to the matters stated in the report which the Court may require. **Consideration of report.**

An order for public examination is always made by the Judge personally (c). As to the order being made *ex parte*, and as to moving to discharge it, see note to s. 216, *ante*, p. 465.

60. Where the Judge makes an order under section 216 of the Act, directing any person or persons to attend for public examination:— **Procedure consequent on order for public examination.**

(z) *Mercantile Bank of Australia*, 1892, 2 Ch. 204.

(a) *Birmingham Brewery Co.*, 52 L. J. (Ch.) 358; 31 W. R. 415; 48 L. T. 632; 1883, W. N. 7.

(b) See s. 216 and notes, *ante*, pp. 463 *et seq.*

(c) *Property Insurance Co.*, 1914, 1 Ch. 775, 780.

**Form 27.**



**Rule 60.**

- (a) The examination shall be held before the Judge: Provided that in the High Court the Judge may direct that the whole or any part of the examination of any such person or persons, including any application as to costs, be held and heard and determined before the Registrar, or before any of the persons mentioned in subsection (9) of the said section.
- (b) The Judge may, if he thinks fit, either in the order for examination, or by any subsequent order, give directions as to the special matters on which any such person is to be examined.
- (c) Where on an examination held before the Registrar, or one of the persons mentioned in subsection (9) of the said section, he is of opinion that such examination is being unduly or unnecessarily protracted, or for any other sufficient cause, he may adjourn the examination of any person, or any part of the examination, to be held before the Judge.

Application for day for holding examination.

61. Upon an order directing a person to attend for public examination being made, the Official Receiver shall, unless the Judge shall otherwise direct, without further order take an appointment for the public examination to be held.

Appointment of time and place for public examination. Form 28.

62. A day and place shall be appointed for holding the public examination, and notice of the day and place so appointed shall be given by the Official Receiver to the person who is to be examined by sending such notice in a registered letter addressed to his usual or last known address.

Notice of public examination to creditors and contributories. Form 103 (3).

63.—(1) The Official Receiver shall give notice of the time and place appointed for holding a public examination to the creditors and contributories by advertisement in such newspapers as the Board of Trade from time to time direct, or in default of any such direction as the Official Receiver thinks fit, and shall also forward notice of the appointment to the Board of Trade to be gazetted.

(2) Where an adjournment of the public examination has been directed, notice of the adjournment shall not, unless otherwise directed by the Court, be advertised in any newspaper, but it shall be sufficient to publish in the gazette a notice of the time and place fixed for the adjourned examination.

default in attending. Form 29.

64.—(1) If any person who has been directed by the Court to attend for public examination fails to attend at the time and place appointed for holding or proceeding with the same, and no good cause is shown by him for such failure, or if before the day appointed for the examination the Official Receiver satisfies the Court that such person has absconded, or that there is reason for believing that he is about to abscond with the view of avoiding examination, it shall be lawful for the Court, upon it being proved to the satisfaction of the Court that notice of the order and of the time and place appointed for attendance at the public examination was duly served, without any further notice, to issue a warrant for the arrest<sup>1</sup> of the person required to attend, or to make such other order as the Court shall think just.

Warrants of arrest.

(2) A warrant of arrest issued by the High Court under this Rule shall be issued in the Central Office of the Supreme Court pursuant to an order of the Court directing such issue.

<sup>1</sup> Rules 217—220.

65. The notes of every public examination shall, after being signed as required by section 216 (7) of the Act, be filed with the Registrar.

**Rule 65.**

As to taking shorthand notes, see Rule 70, and as to refusal to answer questions, Rule 71.

Notes of examination to be filed.

Forms 30 and 31.

PROCEEDINGS BY OR AGAINST DIRECTORS, PROMOTERS, AND OFFICERS.

66.—(1) An application made to the Court under any of the following provisions of the Act :—

Application by or against delinquent directors, officers and promoters.

- (1) Section 276.
- (2) Subsections (1) (2) or (4) of section 275.
- (3) Section 217.
- (4) Subsection (2) of section 372.

shall in any court other than the High Court be made by motion to the Court. In the High Court the application shall be made by a summons returnable in the first instance in Chambers. The summons shall state the nature of the declaration or order for which application is made, and the grounds of the application, and, unless otherwise ordered, shall be served, in the manner in which an originating summons is required by the Rules of the Supreme Court to be served, on every person against whom an order is sought, not less than eight days before the day named in the summons for hearing the application. Where any such application is made by summons no affidavit or report shall be filed before the return of the summons.<sup>1</sup>

(2) On the return of the summons the Court may give such directions as it shall think fit as to whether points of claim and defence are to be delivered as to the taking of evidence wholly or in part by affidavit or orally, and the cross examination either before the Judge on the hearing in Court or in Chambers of any deponents to affidavits in support of or in opposition to the application and as to any report it may require the Official Receiver or Liquidator to make and generally as to the procedure on the summons and for the hearing thereof.<sup>1</sup>

(3) Where any such order as is mentioned in paragraph (2) of this Rule has directed that points of claim and defence shall be delivered then if subsequently to such order and before the summons has been set down for trial or adjourned to the Judge either party wishes to apply for any further direction as to any interlocutory matter or thing he shall restore the summons to the Registrar's list and shall give two clear days' notice in writing to the other party stating the grounds of the application. A copy of such notice shall be filed with the Registrar two clear days before the day for which the summons is restored.

<sup>1</sup> This confirms the practice as laid down in 1921, W. N. 356. If points of claim and defence are ordered, the Registrar will presumably order the summons to be set down in the witness list. Cf. 1922, W. N. 294.

In the High Court the application is made by summons, which should state the grounds for the application (*d*) and, in a case under s. 276, should usually be confined to the case of misfeasance (*e*).

On taxation between party and party of the costs of the summons, the Official Receiver's report should be treated as a "statement of facts," and not as a pleading

(*d*) *New Mashonaland Co.*, 1892, 3 Ch. 577.

(*e*) *Wragg, Ltd.*, 1897, 1 Ch. 796, 801.

**Rule 66.** or affidavit, and no item should be allowed for instructions for preparing it. The Court reluctantly disallowed an item for instructions for brief on such a summons, allowed three counsel, disallowed consultations during the progress of the hearing, but thought refreshers might be allowed (*f*).

As to the costs and the right to the money recovered under s. 276 where all the company's property is charged by debentures, see p. 582, *supra*.

Notice of application.

67. Where the application is made by motion the Court may at any time before making an order require the Official Receiver or Liquidator to furnish to the Court a report with respect to any facts or matters which are in his opinion relevant to the application and may give any directions it may see fit with regard to any of the matters mentioned in paragraph (2) of the last preceding Rule. Notice of any such intended motion shall be served on every person against whom an order is sought, not less than eight days before the day named in the notice for hearing the motion. A copy of every report and affidavit intended to be used in support of the motion shall be served on every person to whom notice of motion is given not less than four days before the hearing of the motion.

[Hearing of application.<sup>1</sup>]

68.—(1) Where any application under section 217 of the Act is made or heard after a public examination under section 216 of the Act which has been held before the Registrar or any of the persons mentioned in subsection (9) of the said section 216 then unless the Judge shall otherwise direct such application shall be heard and determined by such Registrar or other person.

The Judge shall personally hear all other applications under the said section 217 and all applications which may be made to the Court under subsection (4) of section 275 of the Act: Provided that in the High Court the Judge may direct that such applications or any of them shall be heard and determined by the Registrar.

(2) Where any order has been made under the said section or subsection any application for leave arising out of such order shall be made in the winding-up of the Company in relation to which such order was made and the dissolution<sup>2</sup> of the Company or the stay of all proceedings in such winding-up shall not be a bar to such application or to the granting of leave.

<sup>1</sup> These words are added for convenience, there being no marginal note to this rule.  
<sup>2</sup> S. 221, *ante*, p. 468.

Use of depositions taken at public examinations.

69. Where in the course of the proceedings in a winding-up by the Court an order has been made for the public examination of persons named in the order pursuant to section 216 of the Act, then in any proceedings subsequently instituted under any of the provisions of the Act mentioned in paragraph (1) of Rule 66, the verified notes of the examination of each person who was examined under the order shall, subject as hereinafter mentioned, and to any order or directions of the Court as to the manner and extent in and to which the notes shall be used, and subject to all just exceptions to the admissibility in evidence against any particular person or persons of any of the statements contained in the notes of the examinations, be admissible in evidence against any of the persons against whom the application is made, who,

(*f*) *Anglo-Austrian Printing Union*, 1894, 2 Ch. 622.

under section 216 of the Act, and the order for the public examination, was or had the opportunity of being present at and taking part in the examination: Provided that before any such notes of a public examination shall be used on any such application, the person intending to use the same shall, not less than fifteen days before the day appointed for hearing the application, give notice of such intention to each person against whom it is intended to use such notes, or any of them, specifying the notes or parts of the notes which it is intended to read against him, and furnish him with copies of such notes, or parts of notes (except notes of the person's own depositions), and provided also that every person against whom the application is made shall be at liberty to cross-examine or re-examine (as the case may be) any person the notes of whose examination are read, in all respects as if such person had made an affidavit on the application.

**Rule 69.**

S. 216 (7) makes the notes evidence only against the person examined. The rule goes further by making them evidence against certain other persons. It is not *ultra vires* (g).

The deponent can be ordered to be produced for cross-examination (g).

The evidence of a shorthand writer is admissible in a criminal trial to prove admissions by a person on his public examination (h).

## WITNESSES AND DEPOSITIONS.

70. If the Court or the officer of the Court before whom any examination under the Act and Rules is directed to be held shall in any case, and at any stage of the proceedings, be of opinion that it would be desirable that a person (other than the person before whom an examination is taken) should be appointed to take down the evidence of any person examined in shorthand or otherwise, it shall be competent for the Court or officer aforesaid to make such appointment. The person at whose instance the examination is taken shall nominate a person for the purpose, and the person so nominated shall be appointed, unless the Court or officer holding the examination shall otherwise order. Every person so appointed shall be paid a sum not exceeding one guinea a day, and a sum not exceeding 8*d.* per folio of 90 words for any transcript of the evidence that may be required, and such sums shall be paid by the party at whose instance the appointment was made, or out of the assets of the Company as may be directed by the Court.

Shorthand  
Notes.  
Forms 32  
and 33.

As to fee on an order appointing a shorthand writer, see note, *ante*, p. 803.

71.—(1) If a person examined before a Registrar or other officer of the Court who has no power to commit for contempt of Court, refuses to answer to the satisfaction of the Registrar or officer any question which he may allow to be put, the Registrar or officer shall report such refusal to the Judge, and upon such report being made the person in default shall be in the same position, and be dealt with in the same manner as if he had made default in answering before the Judge.

Committal  
of contumacious  
witness.  
Form 34.

(2) The report shall be in writing, but without affidavit and shall set forth the question put, and the answer (if any) given by the person examined.

(g) *London and General Bank*, 63 L. J. (Ch.) 853; 1894, W. N. 155.

(h) *R. v. Erdheim*, 1896, 2 Q. B. 260.



**Rule 71.** (3) The Registrar or other officer shall, before the conclusion of the examinations at which the default in answering is made, name the time when and the place where the default will be reported to the Judge, and upon receiving the report the Judge may take such action thereon as he shall think fit. If the Judge is sitting at the time when the default in answering is made, such report may be reported immediately.

The fact that proceedings are pending against the person examined is no reason why he should not answer, where there is no reasonable risk of any information obtained being improperly used (i).

Depositions  
at private  
examina-  
tions.

72.—(1) The Official Receiver may attend in person, or by an assistant Official Receiver, or by counsel or by solicitors employed for the purpose, any examination of a witness under section 214 of the Act, on whosoever application the same has been ordered, and may take notes of the examination for his own use, and put such questions to the persons examined as the Court may allow.

(2) The notes of the depositions of a person examined under section 214 of the Act, or under any order of the Court before the Court, or before any officer of the Court, or person appointed to take such an examination (other than the notes of the depositions of a person examined at a public examination under section 216 of the Act) shall be forthwith lodged in the Chambers of the Registrar but shall not be filed, or be open to the inspection of any creditor, contributory, or other person, except the Official Receiver or Liquidator, or any Provisional Liquidator other than the Official Receiver, while he is acting as Provisional Liquidator, unless and until the Court shall so direct, and the Court may from time to time give such general or special directions as it shall think expedient as to the custody and inspection of such notes and the furnishing of copies of or extracts therefrom.

Rule 73 of 1909, which this rule replaces, was made after the decision in *Standard Gold Mining Co. (k)*.

See note to s. 214, *ante*, p. 462.

#### DISCLAIMER (l).

Disclaimer.  
Forms 35  
and 36.

73.—(1) Any application for leave to disclaim any part of the property of a Company pursuant to subsection (1) of section 267 of the Act shall be by *ex parte* summons. Such summons shall be supported by an affidavit showing who are the parties interested and what their interests are. On the hearing of the summons the Court shall give such directions as it sees fit and in particular directions as to the notices to be given to the parties interested or any of them and the Court may adjourn the application to enable any such party to attend.

(2) Where a liquidator disclaims a leasehold interest he shall forthwith file the disclaimer at the office of the Registrar. The disclaimer shall contain particulars of the interest disclaimed and a statement of the persons to whom notice of the disclaimer has been given. Until the disclaimer is filed by the liquidator the disclaimer shall be inoperative. A disclaimer shall be in the Form No. 35 and a notice of

(i) *Reliance Taxi-Cab Co.*, 28 T. L. R. 529.

(k) 1895, 2 Ch. 545.

(l) See s. 267 and notes, *ante*, pp. 546 *et seq.*

disclaimer in the Form No. 36 in the Appendix with such variations as circumstances may require.

**Rule 73.**

(3) Where any person claims to be interested in any part of the property of a Company which the liquidator wishes to disclaim he shall at the request of the liquidator furnish a statement of the interest so claimed by him.

#### VESTING OF DISCLAIMED PROPERTY.

74.—(1) Any application under subsection (6) of section 267 of the Act for an order for the vesting of any disclaimed property in or the delivery of any such property to any persons shall be supported by the affidavit filed on the application for leave to disclaim such property.

Vesting of  
Disclaimed  
Property.

(2) Where such an application as aforesaid relates to disclaimed property of a leasehold nature and it appears that there is any mortgagee by demise (including a chargee by way of legal mortgage), or under-lessee of such property the Court may direct that notice shall be given to such mortgagee or under-lessee that if he does not elect to accept and apply for such a vesting order as aforesaid upon the terms required by the above-mentioned subsection and imposed by the Court within a time to be fixed by the Court and stated in the notice he will be excluded from all interest in and security upon the property and the Court may adjourn the application for such notice to be given and for such mortgagee or under-lessee to be added as a party to and served with the application and if he sees fit to make such election and application as is mentioned in the notice. If at the expiration of the time so fixed by the Court such mortgagee or under-lessee fails to make such election and application the Court may make an order vesting the property in the applicant and excluding such mortgagee or under-lessee from all interest in or security upon the property.

#### ARRANGEMENTS WITH CREDITORS AND CONTRIBUTORIES IN A WINDING-UP BY THE COURT.

75. In a winding-up by the Court if application is made to the Court to sanction any compromise or arrangement<sup>1</sup> the Court may, before giving its sanction thereto, hear a report by the Official Receiver as to the terms of the scheme, and as to the conduct of the directors and other officers of the Company, and as to any other matters which, in the opinion of the Official Receiver or the Board of Trade, ought to be brought to the attention of the Court. The report shall not be placed upon the file, unless and until the Court shall direct it to be filed.

Report by  
Official  
Receiver  
on arrange-  
ments and  
com-  
promises.

<sup>1</sup> Ss. 153, 191 (1) (e), *ante*, pp. 314, 417.

#### COLLECTION AND DISTRIBUTION OF ASSETS IN A WINDING-UP BY THE COURT.

76.—(1) The duties imposed on the Court by section 203 (1) of the Act, in a winding-up by the Court with regard to the collection of the assets of the Company and the application of the assets in discharge of the Company's liabilities shall be discharged by the Liquidator as an officer of the Court subject to the control of the Court.

Collection  
and distri-  
bution of  
Company's  
assets by  
Liquidator.

(2) For the purpose of the discharge by the Liquidator of the duties

**Rule 76.** imposed by section 203 (1) of the Act, and paragraph (1) of this Rule, the Liquidator in a winding-up by the Court shall for the purpose of acquiring or retaining possession of the property of the Company be in the same position as if he were a Receiver of the property appointed by the High Court, and the Court may, on his application, enforce such acquisition or retention accordingly.

Unless acting under this rule, a liquidator, even in a compulsory winding up, cannot be held liable (*e.g.*, for breach of duty) as an officer of the Court on a summary proceeding (*m*).

Power of Liquidator to require delivery of property.  
Form 37.

77. The powers conferred on the Court by section 204 of the Act shall be exercised by the Liquidator. Any contributory for the time being on the list of contributories, trustee, receiver, banker or agent or officer of a Company which is being wound up under order of the Court shall, on notice from the Liquidator and within such time as he shall by notice in writing require, pay, deliver, convey, surrender or transfer to or into the hands of the Liquidator any money, property, books or papers, which happen to be in his hands for the time being and to which the Company is *primâ facie* entitled.

#### LIST OF CONTRIBUTORIES IN A WINDING-UP BY THE COURT (*n*).

Liquidator to settle list of contributories.  
Form 38.

78. Unless the Court shall dispense with the settlement of a list of contributories the Liquidator shall with all convenient speed after his appointment settle a list of contributories of the Company, and shall appoint a time and place for that purpose. The list of contributories shall contain a statement of the address of, and the number of shares or extent of interest to be attributed to each contributory, and the amount called up and the amount paid up in respect of such shares or interest and shall distinguish the several classes of contributories. As regards representative contributories the Liquidator shall, so far as practicable, observe the requirements of section 203 (2) of the Act.

"Liquidator" in this rule includes the Official Receiver when acting as provisional liquidator after a winding up order (*o*).

Appointment of time and place for settlement of list.  
Forms 39 and 40.

79. The Liquidator shall give notice in writing of the time and place appointed for the settlement of the list of contributories to every person whom he proposes to include in the list, and shall state in the notice to each person in what character and for what number of shares or interest he proposes to include such person in the list and what amount has been called up and what amount paid up in respect of such shares or interest.

Settlement of list of contributories.  
Form 41.

80. On the day appointed for settlement of the list of contributories the Liquidator shall hear any person who objects to being settled as a contributory, and after such hearing shall finally settle the list, which when so settled shall be the list of contributories of the Company.

Notice to contributories.  
Forms 42 and 43.

81. The Liquidator shall forthwith give notice to every person whom he has finally placed on the list of contributories stating in what

(*m*) *Hill's Waterfall Co.*, 1896, 1 Ch. 947; and see p. 414, *supra*.

(*n*) S. 203 and notes, *ante*, pp. 435

*et seq.*

(*o*) *English Bank of the River Plate*, 1892, 1 Ch. 391.

character and for what number of shares or interest he has been placed on the list and what amount has been called up and what amount paid up in respect of such shares or interest and in the notice he shall inform such person that any application for the removal of his name from the list, or for a variation of the list, must be made to the Court by summons within 21 days from the date of the service on the contributory or alleged contributory of notice of the fact that his name is settled on the list of contributories.

**Rule 81.**

Notice under this rule may be served out of the jurisdiction (*p*).

*Quere*, an alleged contributory may be summoned to be sworn and examined in chambers (*q*).

Where a person, whose name has been placed on the list of contributories in one capacity (*e.g.*, in a guarantee company as an "*ex-officio* member"), successfully applies to have his name removed from the list as such, it is not open to the liquidator on the same application to contend that he is entitled to retain the applicant's name in another capacity (*e.g.*, as subscriber to the memorandum of association (*r*)).

As to giving notice in the case of a voluntary winding up, see note to s. 248, *ante*, p. 501.

82.—(1) Subject to the power of the Court to extend the time or to allow an application to be made notwithstanding the expiration of the time limited for that purpose, no application to the Court by any person who objects to the list of contributories as finally settled by the Liquidator shall be entertained after the expiration of 21 days from the date of the service on such person of notice of the settlement of the list.

Application to the Court to vary the list.

Form 44.

(2) The Official Receiver shall not in any case be personally liable to pay any costs of or in relation to an application to set aside or vary his act or decision settling the name of a person on the list of contributories of a Company.

As to the Official Receiver's liability for costs in other cases, see pp. 419—421 and 466, *supra*; and *cf.* Rule 116.

83. The Liquidator may from time to time vary or add to the list of contributories, but any such variation or addition shall be made in the same manner in all respects as the settlement of the original list.

Variation of or addition to list of contributories.

Form 45.

#### CALLS (*s*).

84. The powers and duties of the Court in relation to making calls upon contributories conferred by section 206 of the Act, shall and may be exercised, in a winding-up by the Court, by the Liquidator as an officer of the Court subject to the proviso to section 220 of the Act, and to the following regulations:—

Calls by Liquidator.

(1) Where the Liquidator desires to make any call on the contributories, or any of them for any purpose authorised by the Act, if there is a Committee of Inspection he may summon a meeting of such Committee for the purpose of obtaining their sanction to the intended call.

(2) The notice of the meeting shall be sent to each member of the Committee of Inspection in sufficient time to reach him not less than seven days before the day appointed for holding the

Form 46.

(*p*) *Nathan, Newman & Co.*, 35 C. D. 1; *Liebig's Cocoa Works*, 1888, W. N. 120; and O. 11, r. 8A., *supra*, p. 470.

(*q*) *Esgair Mining Co.*, 8 W. R. 660.

(*r*) *Premier Underwriting Assoc.*, *Cory's Case*, 1913, 2 Ch. 81.

(*s*) S. 206 and notes, *ante*, p. 443.



**Rule 84.**

Form 47.

meeting, and shall contain a statement of the proposed amount of the call, and the purpose for which it is intended. Notice of the intended call and the intended meeting of the Committee of Inspection shall also be advertised once at least in a London newspaper, or, where the winding-up is not in the High Court, in a newspaper circulating in the district of the Court in which the proceedings are pending. The advertisement shall state the time and place of the intended meeting of the Committee of Inspection, and that each contributory may either attend the said meeting and be heard, or make any communication in writing to the Liquidator or members of the Committee of Inspection to be laid before the meeting, in reference to the said intended call.

(3) At the meeting of the Committee of Inspection any statements or representations made either to the meeting personally or addressed in writing to the Liquidator or members of the Committee by any contributory shall be considered before the intended call is sanctioned.

Form 48.

(4) The sanction of the Committee shall be given by resolution, which shall be passed by a majority of the members present.

(5) Where there is no Committee of Inspection, the Liquidator shall not make a call without obtaining the leave of the Court.

There cannot be two concurrent modes of making a call—one by the constitution of the company and the other by the liquidator. The former comes to an end when the company goes into liquidation. Debenture-holders with a valid charge on uncalled capital are entitled to have the assistance of the liquidator in making calls, so as to get in the uncalled capital. They will have to indemnify him (t).

Proceedings for getting in uncalled capital should be taken, if possible, by the liquidator and not by some other person in his name (u).

Application to the Court for leave to make a call.

Forms 49 to 52.

85. In a winding-up by the Court an application to the Court for leave to make any call on the contributories of a Company, or any of them, for any purpose authorised by the Acts, shall be made by summons stating the proposed amount of such call, which summons shall be served four clear days at the least before the day appointed for making the call on every contributory proposed to be included in such call; or if the Court so directs, notice of such intended call may be given by advertisement, without a separate notice to each contributory.

Document making the call.

Form 53.

86. When the Liquidator is authorised by resolution or order to make a call on the contributories he shall file with the Registrar a document in the Form 53 with such variations as circumstances may require making the call.

Service of notice of a call.

Forms 48, 52, 54 and 55.

87. When a call has been made by the Liquidator in a winding-up by the Court, a copy of the resolution of the Committee of Inspection or order of the Court (if any), as the case may be, shall forthwith after the call has been made be served upon each of the contributories included in such call, together with a notice from the Liquidator

(t) *Fowler v. Broad's Night Light Co.*, 1893, 1 Ch. 724.

(u) *Harrison v. St. Etienne Co.*, 1893, W. N. 108; and see *supra*, p. 180.

specifying the amount or balance due from such contributory in respect of such call, but such resolution or order need not be advertised unless for any special reason the Court so directs. **Rule 87.**

Where under the old practice there was a question whether service of a notice of a call on a shareholder resident out of the jurisdiction was sufficient (x), a balance order was made, subject to any objection which he might make (y).

88. The payment of the amount due from each contributory on a call may be enforced by order of the Court, to be made in Chambers on summons by the Liquidator. **Enforcement of call. Forms 56, 57 and 58.**

The Gen. Ord. of Nov., 1862, r. 38, required payment into the Bank of England. If it was desired to enforce the order by writ of *fi. fa.*, the liquidator had to obtain an order for payment to himself; the Court might in the first instance make an order in that form (z).

As to the right of the liquidator to take proceedings in bankruptcy upon an order directing calls to be paid to him, see *Williams v. Harding* (a).

An order may be made under the Debtors Act, 1869 (32 & 33 Vict. c. 62), s. 5, for payment by instalments (b).

An order for payment will not be made in the winding up against a bankrupt contributory. Payment must be enforced in the Court of Bankruptcy (c).

The balance order for payment being, under the old practice, an enforcement of the former order, required no notice of it to be previously served. Service of the circular giving notice of a call by post is tantamount to personal service (d).

Process under the balance order requires personal service, but, where that is impossible, substituted service may be made (d).

A balance order is not a judgment (e), and is not a good cause of action (f). But the original right of action of the company for calls given by s. 20 is not merged in the balance order, and therefore an action by the company for calls can be maintained, notwithstanding that a balance order has been made (g).

A bankruptcy notice cannot be issued in respect of a balance order (h). But note that by s. 276 an order for payment of money made under that section is to be deemed to be a final judgment within the Bankruptcy Act, 1914, s. 1 (1) (g).

#### PROOFS (i).

89. In a winding-up by the Court every creditor shall subject as hereinafter provided<sup>1</sup> prove his debt, unless the Judge in any particular winding-up shall give directions that any creditors or class of creditors shall be admitted without proof. **Proof of debt.**

<sup>1</sup> See Rule 100, *post*, as to preferential debts.

Failure by a director or officer to inform the liquidator of the proof of a false debt is a misdemeanour under s. 271 (1) (g), *ante*, p. 558.

90. A debt may be proved in any winding-up by delivering or sending through the post an affidavit verifying the debt. In a winding-up by Mode of proof.

(x) See now p. 470, *supra*, and the note to Rule 23.

(y) *Land Credit Co. of Ireland*, 39 L. J. (Ch.) 389.

(z) *Leeds Banking Co.*, 1 Ch. 150; *Waterloo Life Co.*, 4 N. R. 207.

(a) L. R. 1 H. L. 9. Cf. *E. p. Muirhead*, 2 C. D. 22; *E. p. Harris*, 2 C. D. 423; *E. p. Whinney*, 13 Q. B. D. 476.

(b) *Lewis' Case*, 28 L. T. 396.

(c) *Mitchell's Case*, 5 Ch. 400.

(d) *De Beauvoir's Case*, 11 W. R. 321; 32 L. J. (Ch.) 453; under the Act

of 1848.

(e) *Re Hubback*, 29 C. D. 934; *Westmoreland Green Slate Co. v. Feilden*, 1891, 3 Ch. 15.

(f) *Chalk, Webb & Co. v. Tennent*, 1887, W. N. 159; 57 L. T. 598; 36 W. R. 263; *Westmoreland Green Slate Co. v. Feilden*, *supra*.

(g) *Westmoreland Green Slate Co. v. Feilden*, *supra*.

(h) *E. p. Whinney*, 13 Q. B. D. 476.

(i) See ss. 261, 262, and notes, *ante*, pp. 514 *et seq.*

- Rule 90.** up by the Court the affidavit shall be so sent to the Official Receiver or if a Liquidator has been appointed, to the Liquidator; and in any other winding-up the affidavit may be so sent to the Liquidator.
- Date of valuation of debts.** The date of the order to wind up is the date at which debts and claims are to be estimated (*k*).  
See, further, ss. 261, 262 and notes, *ante*, pp. 514 *et seq.*  
As to fee on a proof, see Fee Orders referred to, *ante*, p. 803.
- Verification of proof.** 91. An affidavit proving a debt may be made by the creditor himself or by some person authorised by or on behalf of the creditor. If made by a person so authorised, it shall state his authority and means of knowledge.  
  
This rule does not apply to a person appointed by the Court of Chancery or Lunacy to represent a creditor's estate (*l*).
- Contents of proof.** 92. An affidavit proving a debt shall contain or refer to a statement of account showing the particulars of the debt, and shall specify the vouchers if any, by which the same can be substantiated. The Official Receiver or Liquidator to whom the proof is sent may at any time call for the production of the vouchers.  
  
The proof of a creditor who does not produce all the documents relating to his claim may be rejected (*m*).
- Statement of security.** 93. An affidavit proving a debt shall state whether the creditor is or is not a secured creditor.
- Proof before whom sworn.** 94. An affidavit proving a debt may in a winding-up by the Court be sworn before an Official Receiver, or Assistant Official Receiver, or any Officer of the Board of Trade or any clerk of an Official Receiver duly authorised in writing by the Court or the Board of Trade in that behalf.
- Costs of proof.** 95. A creditor shall bear the cost of proving his debt unless the Court otherwise orders.  
  
On a successful appeal from the rejection of a proof the applicant will be allowed his costs, not of the proof, but of the appeal, out of the assets (*n*).  
This rule does not apply to costs of a proceeding, commenced before winding up, for rectification of the register and repayment of moneys paid for shares, as to which see *British Gold Fields* (*o*).  
If the claim is not adjudicated upon in the winding up, but the liquidator adopts the defence in an action pending at the winding up, and that action is accordingly prosecuted to trial and succeeds, the costs of the successful plaintiff will be payable in full out of the assets (*p*). For if the company dispute the debt, and, being unsuccessful in litigation in respect of the claim, become liable to pay costs to the creditor, such costs must be paid in full (*q*).  
Where a claim is adjourned into Court and allowed with costs out of the assets, only the costs of the adjournment into Court are to be paid (*r*).
- (*k*) See Rules 97 and 98, and form of affidavit (Form No. 59); *Wallberg's Case* (Eur. Arb.), Reil. 65; L. T. 50; *Law Car Insurance Corp.*, 1913, 2 Ch. 103, 135.  
(*l*) *E. p. Hare*, 10 Ch. 218.  
(*m*) *Constantinople Hotels Co.*, 35 Beav. 349; 14 W. R. 553.  
(*n*) *National Wholemeal Bread Co.*, 1892, 2 Ch. 457.  
(*o*) 1899, 2 Ch. 7, and *supra*, p. 252.  
(*p*) *Wenborn & Co.*, 1905, 1 Ch. 413; and *supra*, p. 392.  
(*q*) *E. p. Smith*, 3 Ch. 125; *Bailey and Leatham's Case*, 8 Eq. 94.  
(*r*) *E. p. Wright and Gamble*, 8 Eq. 123; *Henry Holden's Case*, 8 Eq. 444; cf. *National Wholemeal Bread Co.*, 1892, 2 Ch. 457.

96. A creditor proving his debt shall deduct therefrom (a) any discount which he may have agreed to allow for payment in cash in excess of five per centum on the net amount of his claim and (b) all trade discounts. **Rule 96.** Discount.

97. When any rent or other payment falls due at stated periods and the order or resolution to wind-up is made at any time other than one of those periods, the persons entitled to the rent or payment may prove for a proportionate part thereof up to the date of the winding-up order or resolution as if the rent or payment grew due from day to day. Provided that where the Liquidator remains in occupation of premises demised to a Company which is being wound up, nothing herein contained shall prejudice or affect the right of the landlord of such premises to claim payment by the Company, or the Liquidator, of rent during the period of the Company's or the Liquidator's occupation. Periodical payments.

As to rent, see notes, pp. 386-390 and 520-523, *supra*.

98. On any debt or sum certain, payable at a certain time or otherwise, whereon interest is not reserved or agreed for, and which is overdue at the date of the commencement of the winding-up, the creditor may prove for interest at a rate not exceeding four per centum per annum to that date from the time when the debt or sum was payable, if the debt or sum is payable by virtue of a written instrument at a certain time, and if payable otherwise, then from the time when a demand in writing has been made, giving notice that interest will be claimed from the date of the demand until the time of payment. Interest.

R. 26 of the Gen. Ord., Nov., 1862, which gave, upon debts which did not carry interest, an allowance of interest at 4 per cent. from the winding up order out of surplus assets, was *ultra vires* and unauthorized by the Act of 1862 (s).

As regards the payment of interest to creditors whose debts carry interest, and payment of interest accrued after the commencement of the winding up, out of surplus assets, see note to s. 261, *ante*, pp. 527-529.

99. A creditor may prove for a debt not payable at the date of the winding-up order or resolution, as if it were payable presently, and may receive dividends equally with the other creditors, deducting only thereout a rebate of interest at the rate of five per centum per annum computed from the declaration of a dividend to the time when the debt would have become payable according to the terms on which it was contracted. Proof for debt payable at a future time.

As to a debt payable at future date with interest in the meantime, see note, *supra*, p. 529.

100. Unless the Official Receiver or Liquidator shall in any special case otherwise direct formal proof of the debts mentioned in paragraph (e) of subsection (1) of section 264 of the Act shall not be required. Proof under section 264.

S. 264, *ante*, p. 538, deals with preferential debts.

101. In any case in which it appears that there are numerous claims for wages by workmen and others employed by the Company, it shall be sufficient if one proof for all such claims is made either by a foreman or by a workman. Workmen's wages. Form 60.

(s) *Hatfield Cask Co.*, 2 N. R. 502; 4 Eq. 250; *East of England Banking Co.*, 6 Eq. 368; 4 Ch. 14.  
8 L. T. 846; 9 Jur. (N.S.) 997; 11 W. R. 971; *Herefordshire Banking Co.*,



**Rule 101.** or by some other person on behalf of all such creditors. Such proof shall have annexed thereto as forming part thereof, a schedule setting forth the names of the workmen and others, and the amounts severally due to them. Any proof made in compliance with this Rule shall have the same effect as if separate proofs had been made by each of the said workmen and others.

**Production of bills of exchange and promissory notes.** 102. Where a creditor seeks to prove in respect of a bill of exchange, promissory note, or other negotiable instrument or security on which the Company is liable, such bill of exchange, note, instrument, or security must, subject to any special order of the Court made to the contrary, be produced to the Official Receiver, Chairman of a meeting or Liquidator, as the case may be, and be marked by him before the proof can be admitted either for voting or for any purpose.

**Transmission of proofs to Liquidator.** 103. Where a Liquidator is appointed in a winding-up by the Court, all proofs of debts that have been received by the Official Receiver shall be handed over to the Liquidator, but the Official Receiver shall first make a list of such proofs, and take a receipt thereon from the Liquidator for such proofs.

#### ADMISSION AND REJECTION OF PROOFS AND PREFERENTIAL CLAIMS AND APPEAL TO THE COURT.

**Notice to Creditors to prove.** 104.—(1) Subject to the provisions of the Act, and unless otherwise ordered by the Court, the Liquidator in any winding-up may from time to time fix a certain day, which shall be not less than fourteen days from the date of the notice, on or before which the creditors of the Company are to prove their debts or claims, and to establish any title they may have to priority under section 264 of the Act, or to be excluded from the benefit of any distribution made before such debts are proved,<sup>1</sup> or as the case may be from objecting to such distribution.

(2) The Liquidator shall give notice in writing of the day so fixed by advertisement in such newspaper as he shall consider convenient, and in a winding-up by the Court to every person mentioned in the Statement of Affairs<sup>2</sup> as a creditor, and who has not proved his debt, and to every person mentioned in the Statement of Affairs as a preferential creditor whose claim to be a preferential creditor has not been established and is not admitted, and in any other winding-up to the last known address or place of abode of each person who, to the knowledge of the Liquidator, claims to be a creditor or preferential creditor of the Company and whose claim has not been admitted.

(3) All the Rules hereinafter set out as to admission and rejection of proofs shall apply with the necessary variations to any such claim to priority as aforesaid.

<sup>1</sup> S. 210, *ante*, p. 445.

<sup>2</sup> S. 181, *ante*, p. 404, and Rule 50.

**Examination of proof. Form 61.** 105. The Liquidator shall examine every proof of debt lodged with him, and the grounds of the debt, and in writing admit or reject it, in whole or in part, or require further evidence in support of it. If he rejects a proof he shall state in writing to the creditor the grounds of the rejection.

In determining the amount to be admitted to proof as due from the company, the liquidator may determine, if it be mere matter of account, what is due from the

proving creditor to the company, with a view to a set-off of the latter against the former (*t*).

**Rule 105.**

The assignee of a debt in respect of which a proof has been lodged, but not yet admitted, may prove in substitution (*u*). He takes subject to all equities against the assignor (*u*).

106. If a creditor or contributory is dissatisfied with the decision of the Liquidator in respect of a proof, the Court may, on the application of the creditor or contributory, reverse or vary the decision; but, subject to the power of the Court to extend the time,<sup>1</sup> no application to reverse or vary the decision of the Liquidator in a winding-up by the Court rejecting a proof sent to him by a creditor, or person claiming to be a creditor, shall be entertained, unless notice of the application is given before the expiration of twenty-one days from the date of the service of the notice of rejection.

Appeal by creditor.

<sup>1</sup> Rule 222.

Under this rule, Stirling, J., heard an appeal from a decision of the Official Receiver admitting a proof by a creditor for the purposes of voting at a first meeting of creditors, the appellant being another creditor, but, as the appeal was dismissed on other grounds, the question whether the appellant was a good appellant was not determined (*v*).

In the High Court the appeal should be by way of application in chambers; on a successful appeal the applicant will be allowed his costs, not of the proof, but of the appeal (*x*).

107. If the Liquidator thinks that a proof has been improperly admitted, the Court may, on the application of the Liquidator, after notice to the creditor who made the proof, expunge the proof or reduce its amount.

Expunging at instance of Liquidator.

Lapse of time is no objection to an application to expunge a proof, but the creditor will be entitled to retain any dividend he may have received (*y*).

Where a creditor has participated in a dividend and his proof is subsequently reduced, he is not entitled to participate in any future dividend in respect of his reduced proof without giving credit for the overpayment in respect of his original proof (*z*).

108. The Court may also expunge or reduce a proof upon the application of a creditor or contributory if the Liquidator declines to interfere in the matter.

Expunging at instance of creditor.

109. For the purpose of any of his duties in relation to proofs, the Liquidator, in a winding-up by the Court, may administer oaths and take affidavits.

Oaths.

Under the old practice the liquidator was entitled to interrogate a creditor who brought in a claim (*a*).

110. In a winding-up by the Court the Official Receiver, before the appointment of a Liquidator, shall have all the powers of a Liquidator with respect to the examination, admission, and rejection of proofs, and any act or decision of his in relation thereto shall be subject to the like appeal.

Official Receiver's powers.

(*t*) *National Wholemeal Bread Co.*, 1892, 2 Ch. 457; see pp. 535—538, *supra*.

(*x*) *National Wholemeal Bread*, 1892, 2 Ch. 457; *supra*, p. 850.

(*u*) *Globe Trust*, 1916, W. N. 100. As to assignment after the proof has been admitted, see also note to Rule 117.

(*y*) *E. p. Harper*, 21 C. D. 537.

(*v*) *Canadian Pacific Colonization Corp.*, 1891, W. N. 122; 40 W. R. 40.

(*z*) *Searle, Hoare & Co.*, 1924, 2 Ch. 325.

(*a*) *Alexandra Palace Co.*, 16 C. D. 58.

- Rule 111.** 111. In a winding-up by the Court the Official Receiver, where no other Liquidator is appointed, shall, before payment of a dividend, file all proofs tendered in the winding-up, with a list thereof, distinguishing in such list the proofs which were wholly or partly admitted, and the proofs which were wholly or partly rejected.
- Filing proofs by Official Receiver.
112. Every liquidator in a winding-up by the Court other than the Official Receiver shall on the first day of every month, file with the Registrar a certified list of all proofs, if any, received by him during the month next preceding, distinguishing in such lists the proofs admitted, those rejected, and such as stand over for further consideration; and, in the case of proofs admitted or rejected, he shall cause the proofs to be filed with the Registrar.
- Proofs to be filed. Form 62.
113. The Liquidator in a winding-up by the Court, including the Official Receiver when he is Liquidator, shall, within three days after receiving notice from a creditor of his intention to appeal against a decision rejecting a proof, file such proof with the Registrar, with a memorandum thereon of his disallowance thereof.
- Procedure where creditor appeals.
114. Subject to the power of the Court to extend the time in a winding-up by the Court, the Official Receiver as Liquidator, not later than fourteen days from the latest date specified in the notice of his intention to declare a dividend as the time within which such proofs must be lodged, shall in writing either admit or reject wholly, or in part, every proof lodged with him, or require further evidence in support of it.
- Time for dealing with proofs by Official Receiver.
115. Subject to the power of the Court to extend the time, the Liquidator in a winding-up by the Court, other than the Official Receiver, within twenty-eight days after receiving a proof, which has not previously been dealt with shall in writing either admit or reject it wholly or in part, or require further evidence in support of it: Provided that where the Liquidator has given notice of his intention to declare a dividend, he shall within fourteen days after the date mentioned in the notice as the latest date up to which proofs must be lodged, examine, and in writing admit or reject, or require further evidence of support of, every proof which has not been already dealt with, and shall give notice of his decision, rejecting a proof wholly or in part, to the creditors affected thereby. Where a creditor's proof has been admitted the notice of dividend shall be a sufficient notification of the admission.
- Time for dealing with proofs by Liquidator.
116. The Official Receiver shall in no case be personally liable for costs in relation to an appeal from his decision rejecting any proof wholly or in part.
- Cost of appeals from decisions as to proofs.

*Cf.* Rule 82 (2) and note thereto.

#### DIVIDENDS IN A WINDING-UP BY THE COURT.

- 117.—(1) Not more than two months before declaring a dividend<sup>1</sup> the Liquidator in a winding-up by the Court, shall give notice of his intention to do so to the Board of Trade in order that the same may be gazetted, and at the same time to such of the creditors mentioned
- Dividends to creditors. Forms 63, 64 and 103 (4).

in the statement of affairs <sup>2</sup> as have not proved their debts. Such notice shall specify the latest date up to which proofs must be lodged, which shall not be less than fourteen days from the date of such notice. **Rule 117.**

(2) Where any creditor, after the date mentioned in the notice of intention to declare a dividend as the latest date up to which proofs may be lodged, appeals against the decision of the Liquidator rejecting a proof, notice of appeal shall, subject to the power of the Court to extend the time <sup>3</sup> in special cases, be given within seven days from the date of the notice of the decision against which the appeal is made, and the Liquidator may in such case make provision for the dividend upon such proof, and the probable cost of such appeal in the event of the proof being admitted. Where no notice of appeal has been given within the time specified in this Rule, the Liquidator shall exclude all proofs which have been rejected from participation in the dividend.

(3) Immediately after the expiration of the time fixed by this Rule for appealing against the decision of the Liquidator he shall proceed to declare a dividend, and shall give notice to the Board of Trade (in order that the same may be gazetted), and shall also send a notice of dividend to each creditor whose proof has been admitted. **Forms 65 and 103 (5).**

(4) If it becomes necessary, in the opinion of the Liquidator and the Committee of Inspection, to postpone the declaration of the dividend beyond the limit of two months, the Liquidator shall give a fresh notice of his intention to declare a dividend to the Board of Trade in order that the same may be gazetted; but it shall not be necessary for the Liquidator to give a fresh notice to such of the creditors mentioned in the statement of affairs as have not proved their debts. In all other respects the same procedure shall follow the fresh notice as would have followed the original notice.

(5) Upon the declaration of a dividend the Liquidator shall forthwith transmit to the Board of Trade a list of the proofs filed with the Registrar under Rule 112, which list shall be in the Form 66 or 67 in the Appendix as the case may be. If the winding-up is in a Court other than the High Court the list shall, on payment of the prescribed fee,<sup>4</sup> be examined by the Registrar, with the proofs tendered for filing and if found correct shall be certified by the Registrar. If the winding-up is in the High Court the Liquidator shall, if so required by the Board of Trade, transmit to the Board of Trade, office copies of all lists of proofs filed by him up to the date of the declaration of the dividend. **Forms 66 and 67.**

(6) Dividends may at the request and risk of the person to whom they are payable be transmitted to him by post.

(7) If a person to whom dividends are payable desires that they shall be paid to some other person he may lodge with the Liquidator a document in the Form 68 which shall be a sufficient authority for payment of the dividend to the person therein named. **Form 68.**

<sup>1</sup> Cf. s. 197, *ante*, p. 431.

<sup>2</sup> S. 181, *ante*, p. 404; Rule 50.

<sup>3</sup> Rule 222.

<sup>4</sup> See Fee Orders referred to, *ante*, p. 803.

Moneys in the hands of a liquidator available for payment of a debt could, under the old practice, be attached under a garnishee order to answer a judgment against the creditor (*b*). As to the attachment of an unclaimed share of surplus assets paid into the Companies Liquidation Account, see p. 430, *supra*.

(*b*) *Prichard's Claim*, 2 De G. F. & J. 354.



**Rule 117.** Under the old practice, notice to the liquidator of the assignment of a debt, the proof of which has been admitted, was sufficient to perfect the assignment without application by the assignee to have his name placed on the list of creditors (c).

Return of capital to contributories.  
Forms 69, 70 and 103 (6).

118. Every order by which the Liquidator in a winding-up by the Court is authorised to make a return to contributories<sup>1</sup> of the Company shall, unless the Court shall otherwise direct, contain or have appended thereto a Schedule or List (which the Liquidator shall prepare) setting out in a tabular form the full names and addresses of the persons to whom the return is to be paid, and the amount of money payable to each person, and particulars of the transfers of shares<sup>2</sup> (if any) which have been made or the variations in the list of contributories<sup>3</sup> which have arisen since the date of the settlement of the list of contributories<sup>4</sup> and such other information as may be requisite to enable the return to be made. The Schedule or list shall be in the Form 70 with such variations as circumstances shall require, and the Liquidator shall send a notice of return to each contributory.

<sup>1</sup> S. 211, *ante*, p. 445.

<sup>3</sup> Rules 82, 83.

<sup>2</sup> S. 173, *ante*, p. 394.

<sup>4</sup> S. 203, *ante*, p. 435; Rules 78—80.

#### GENERAL MEETINGS OF CREDITORS AND CONTRIBUTORIES IN RELATION TO A WINDING-UP BY THE COURT (d).

First meetings of creditors and contributories.

119. Unless the Court otherwise directs, the meetings of creditors and contributories under section 185 of the Act (hereinafter referred to as the first meetings of creditors and contributories) shall be held within one month or if a Special Manager<sup>1</sup> has been appointed then within six weeks after the date of the Winding-up Order. The dates of such meetings shall be fixed and they shall be summoned by the Official Receiver.

<sup>1</sup> S. 209, *ante*, p. 445, and Rule 48.

Notice of first meetings to Board of Trade.

120. The Official Receiver shall forthwith give notice of the dates fixed by him for the first meetings of creditors and contributories to the Board of Trade, who shall gazette the same.

Form 103 (2).

Summoning of first meetings.

121. The first meetings of creditors and contributories shall be summoned as hereinafter provided.

Form of notices of first meetings.

122. The notices of first meetings of creditors and contributories may be in Forms 71 and 72 appended thereto, and the notices to creditors shall state a time within which the creditors must lodge their proofs in order to entitle them to vote at the first meeting.

Forms 71 and 72.

Notice of first meeting to officers of company.

123. The Official Receiver shall also give to each of the Directors and other Officers of the Company who in his opinion ought to attend the first meetings of creditors and contributories seven days' notice of the time and place appointed for each meeting. The notice may either be delivered personally or sent by prepaid post letter, as may be convenient. It shall be the duty of every Director or Officer who receives notice of such meeting to attend if so required by the Official

Form 73.

(c) *Wragge's Case*, 5 Eq. 284. See *ante*, pp. 408 and 431; and see Rules also the note to Rule 105, *supra*. 125 *et seq.*

(d) See ss. 185 (2), 198, and notes,

Receiver, and if any such Director or Officer fails to attend the Official Receiver shall report such failure to the Court. **Rule 123.**

124.—(1) The Official Receiver shall also, as soon as practicable, send to each creditor mentioned in the Company's Statement of Affairs,<sup>1</sup> and to each person appearing from the Company's books or otherwise to be a contributory of the Company a summary of the Company's Statement of Affairs, including the causes of its failure, and any observations<sup>2</sup> thereon which the Official Receiver may think fit to make. The proceedings at a meeting shall not be invalidated by reason of any summary or notice required by these Rules not having been sent or received before the meeting. Summary of statement of affairs.

(2) Where prior to the winding-up order the company has commenced to be wound up voluntarily the Official Receiver may if in his absolute discretion he sees fit so to do send to the persons aforesaid or any of them an account of such voluntary winding-up showing how such winding-up has been conducted and how the property of the Company has been disposed of and any observations which the Official Receiver may think fit to make on such account or on the voluntary winding-up.<sup>3</sup>

<sup>1</sup> S. 181, *ante*, p. 404, and Rules 50—55. privileged: *Burr v. Smith*, 1909, 2 K. B. 306.

<sup>2</sup> Such observations are absolutely <sup>3</sup> S. 227, *ante*, p. 477.

GENERAL MEETINGS OF CREDITORS AND CONTRIBUTORIES IN RELATION TO WINDING UP BY THE COURT AND OF CREDITORS IN RELATION TO A CREDITORS VOLUNTARY WINDING UP (e).

125.—(1) In addition to the first meetings of creditors and contributories<sup>1</sup> and in addition also to meetings of creditors and contributories directed to be held by the Court under section 288 of the Act (hereinafter referred to as Court meetings of creditors and contributories), the Liquidator in any winding-up by the Court may himself from time to time subject to the provisions of the Act<sup>2</sup> and the control of the Court summon, hold and conduct meetings of the creditors or contributories (hereinafter referred to as Liquidator's meetings of creditors and contributories) for the purpose of ascertaining their wishes in all matters relating to the winding-up. Liquidator's meetings of creditors and contributories.

(2) In any creditors voluntary winding up<sup>3</sup> the Liquidator may himself from time to time summon hold and conduct meetings of creditors for the purpose of ascertaining their wishes in all matters relating to the winding-up (such meetings and all meetings of creditors which a Liquidator or a Company is by the Act required to convene in or immediately before such a voluntary winding-up<sup>4</sup> and all meetings convened by a creditor<sup>5</sup> in a voluntary winding-up under these Rules are hereinafter called voluntary liquidation meetings).

<sup>1</sup> Rule 119.

<sup>2</sup> S. 192, *ante*, p. 428.

<sup>3</sup> S. 230, *ante*, p. 480.

<sup>4</sup> Ss. 238, 239, 240, 244, 245, 248.

<sup>5</sup> Rule 127 (3).

126. Except where and so far as the nature of the subject-matter or the context may otherwise require the Rules as to meetings herein- Application of rules as to meetings.

(e) Ss. 192, 238—240, 244, 245, 248 (1) (e), 288, *ante*, pp. 428, 495—497, 498, 499, 500, 589; and Rules 119—124.

**Rule 126.** after set out shall apply to first meetings,<sup>1</sup> Court meetings,<sup>2</sup> Liquidator's meetings<sup>3</sup> of creditors and contributories, and voluntary liquidation meetings,<sup>4</sup> but so nevertheless that the said Rules shall take effect as to first meetings subject and without prejudice to any express provisions of the Act and as to Court meetings subject and without prejudice to any express directions of the Court.

<sup>1</sup> Rule 119.

<sup>2</sup> Rule 125.

<sup>3</sup> Rule 125 (1).

<sup>4</sup> Rule 125 (2).

Summoning  
of meetings.  
Form 75.

127.—(1) The Official Receiver or Liquidator shall summon all meetings of creditors and contributories by giving not less than seven days' notice of the time and place thereof in the London Gazette and in a local paper; and shall not less than seven days before the day appointed for the meeting send by post to every person appearing by the Company's books to be a creditor of the Company notice of the meeting of creditors, and to every person appearing by the Company's books or otherwise to be a contributory of the Company notice of the meeting of contributories.

(2) The notice to each creditor shall be sent to the address given in his proof, or if he has not proved to the address given in the Statement of Affairs of the Company, if any, or to such other address as may be known to the person summoning the meeting. The notice to each contributory shall be sent to the address mentioned in the Company's books as the address of such contributory, or to such other address as may be known to the person summoning the meeting.

(3) In the case of meetings under section 242 of the Act the continuing Liquidator or if there is no continuing Liquidator any creditor may summon the meeting.

(4) This Rule shall not apply to meetings under section 238 or section 245 of the Act.

Proof of  
notice.  
Forms 76  
and 77.

128. A certificate by the Official Receiver or other officer of the Court, or by the clerk of any such person, or an affidavit by the Liquidator, or creditor, or his solicitor, or the clerk of either of such persons, or as the case may be by some officer of the Company or its solicitor or the clerk of such Company or solicitor, that the notice of any meeting has been duly posted, shall be sufficient evidence of such notice having been duly sent to the person to whom the same was addressed.

Place of  
meetings.

129. Every meeting shall be held at such place as is in the opinion of the person convening the same most convenient for the majority of the creditors or contributories or both. Different times or places or both may if thought expedient be named for the meetings of creditors and for the meetings of contributories.

Costs of  
calling meet-  
ing.

130. The costs of summoning a meeting of creditors or contributories at the instance of any person other than the Official Receiver or Liquidator shall be paid by the person at whose instance it is summoned who shall before the meeting is summoned deposit with the Official Receiver or Liquidator (as the case may be) such sum as may be required by the Official Receiver or Liquidator as security for the payment of such costs. The costs of summoning such meeting of creditors or contributories, including all disbursements for printing,

stationery, postage and the hire of room, shall be calculated at the following rate for each creditor or contributory to whom notice is required to be sent, namely, two shillings per creditor or contributory for the first 20 creditors or contributories, one shilling per creditor or contributory for the next 30 creditors or contributories, sixpence per creditor or contributory for any number of creditors or contributories after the first 50. The said costs shall be repaid out of the assets of the Company if the Court shall by order or if the creditors or contributories (as the case may be) shall by resolution so direct. This Rule shall not apply to meetings under sections 238 or 242 of the Act. **Rule 130.**

131. Where a meeting is summoned by the Official Receiver or the Liquidator, he or someone nominated by him shall be Chairman of the meeting. At every other meeting of creditors or contributories the Chairman shall be such person as the meeting by resolution shall appoint. This Rule shall not apply to meetings under section 238 of the Act. **Form 78.**

132. At a meeting of creditors a resolution shall be deemed to be passed when a majority in number and value of the creditors present personally or by proxy and voting on the resolution have voted in favour of the resolution, and at a meeting of the contributories a resolution shall be deemed to be passed when a majority in number and value of the contributories present personally or by proxy, and voting on the resolution, have voted in favour of the resolution, the value of the contributories being determined according to the number of votes conferred on each contributory by the regulations of the Company. **Ordinary resolution of creditors and contributories.**

Where the majority in number of the creditors was against, and the majority in value for, the appointment of the Official Receiver, the Court followed the majority in value (*f*).

133. The Official Receiver or as the case may be the Liquidator shall file with the Registrar a copy certified by him of every resolution of a meeting of creditors or contributories in a winding-up by the Court. **Copy of resolution to be filed.**

134. Where a meeting of creditors or contributories is summoned by notice the proceedings and resolutions at the meeting shall be valid notwithstanding that some creditors or contributories may not have received the notice sent to them. **Non-reception of notice by a creditor.**

135. The Chairman may with the consent of the meeting adjourn it from time to time and from place to place, but the adjourned meeting shall be held at the same place as the original meeting unless in the resolution for adjournment another place is specified or unless the Court otherwise orders. **Adjournments. Form 79.**

As to resolutions passed at adjourned meetings, see s. 287, *ante*, p. 589, and the note to s. 119, *ante*, p. 280.

136.—(1) A meeting may not act for any purpose except the election of a chairman, the proving of debts and the adjournment of the meeting unless there are present or represented thereat at least three **Quorum.**

(*f*) *Bloxwich Iron Co.*, 1894, W. N. 111.



**Rule 136.** creditors entitled to vote or three contributories or all the creditors entitled to vote or all the contributories if the number of creditors entitled to vote or the contributories as the case may be shall not exceed three.

(2) If within half an hour from the time appointed for the meeting a quorum of creditors or contributories is not present or represented the meeting shall be adjourned to the same day in the following week at the same time and place or to such other day or time or place as the chairman may appoint but so that the day appointed shall be not less than seven or more than twenty-one days from the day from which the meeting was adjourned.

Creditors  
entitled to  
vote.

137. In the case of a first meeting of creditors<sup>1</sup> or of an adjournment thereof a person shall not be entitled to vote as a creditor unless he has duly lodged with the Official Receiver not later than the time mentioned for that purpose in the notice convening the meeting or adjourned meeting a proof of the debt which he claims to be due to him from the Company. In the case of a Court meeting<sup>2</sup> or Liquidator's meeting<sup>2</sup> of creditors a person shall not be entitled to vote as a creditor unless he has lodged with the Official Receiver or Liquidator a proof of the debt which he claims to be due to him from the Company and such proof has been admitted wholly or in part<sup>3</sup> before the date on which the meeting is held. Provided that this and the next four following rules shall not apply to a Court meeting of creditors held prior to the first meeting of creditors. This Rule shall not apply to any creditors or class of creditors who by virtue of the Rules or any directions given thereunder are not required to prove their debts<sup>4</sup> or to any voluntary liquidation meeting.<sup>2</sup>

<sup>1</sup> Rule 119.

<sup>2</sup> Rule 125.

<sup>3</sup> Rule 105.

<sup>4</sup> Rule 100.

Cases in  
which  
creditors may  
not vote (g).

138. A creditor shall not vote in respect of any unliquidated or contingent debt, or any debt the value of which is not ascertained, nor shall a creditor vote in respect of any debt on or secured by a current bill of exchange or promissory note held by him unless he is willing to treat the liability to him thereon of every person who is liable thereon antecedently to the Company, and against whom a Receiving Order in Bankruptcy has not been made, as a security in his hands, and to estimate the value thereof, and for the purposes of voting, but not for the purposes of dividend, to deduct it from his proof.

"A contingent debt" refers to a case where there is a doubt if there will be any debt at all; a "debt the value of which is not ascertained," means a debt the amount of which cannot be estimated until the happening of some future event; "an unliquidated debt" includes, not only all cases of damages to be ascertained by a jury, but, beyond that, extends to any debt where the creditor fairly admits that he cannot state the amount (h). Hence, if a creditor for untaxed costs (h) or for work done (i) is prepared to swear that at least a particular sum is due to him, he should be admitted as a creditor for the sum named. See, further, as to contingent debts, pp. 365, 368, 517, *supra*.

Votes of  
secured  
creditors (g).

139. For the purpose of voting, a secured creditor shall, unless he surrenders his security, state in his proof or in a voluntary liquidation in such a statement as is hereinafter mentioned the particulars of his

(g) See proviso to Rule 137.

(h) *E. p. Ruffle*, 8 Ch. 997.

(i) *Canadian Pacific Corp.*, 1891,  
W. N. 122; 40 W. R. 40.

security, the date when it was given, and the value at which he assesses it, and shall be entitled to vote only in respect of the balance (if any) due to him after deducting the value of his security. If he votes in respect of his whole debt he shall be deemed to have surrendered his security, unless the Court on application is satisfied that the omission to value the security has arisen from inadvertence.

**Rule 139.**

A creditor, holding a security which he believed to be collateral, proved for and voted in respect of his whole debt. He was allowed to value his security, amend his proof, and retain the benefit of his security, although he had voted after hearing a statement that his security was not collateral, the Court being satisfied that the omission to value was due to inadvertence. But the creditor was ordered to pay all costs of the application (k).

As to what is inadvertence, see *Safety Explosives (l)*, *Re Rowe (m)*.

Leave will not be given to amend or withdraw a proof, if the liquidator has altered his position (l).

140. The Official Receiver or Liquidator may within twenty-eight days after a proof or in a voluntary liquidation a statement estimating the value of a security as aforesaid has been used in voting at a meeting require the creditor to give up the security for the benefit of the creditors generally on payment of the value so estimated with an addition thereto of twenty per cent. Provided that where a creditor has valued his security he may at any time before being required to give it up correct the valuation by a new proof and deduct the new value from his debt, but in that case the said addition of twenty per cent. shall not be made if the security is required to be given up.

Creditor required to give up security (n).

141. The Chairman shall have power to admit or reject a proof for the purpose of voting, but his decision shall be subject to appeal to the Court. If he is in doubt whether a proof shall be admitted or rejected he shall mark it as objected to and allow the creditor to vote subject to the vote being declared invalid in the event of the objection being sustained.

Admission and rejection of proofs for purpose of voting (n).

*Quære* whether a creditor, other than the creditor whose vote is in question, can appeal? (o).

142. For the purpose of voting at any voluntary liquidation meetings a secured creditor shall unless he surrender his security lodge with the Liquidator or where there is no Liquidator at the Registered Office of the Company before the meeting a statement giving the particulars of his security, the date when it was given and the value at which he assesses it.

<sup>1</sup> Statement of Security.

<sup>1</sup> Rule 125.

143.—(1) The Chairman shall cause minutes of the proceedings at the meeting to be drawn up and fairly entered in a book kept for that purpose and the minutes shall be signed by him or by the Chairman of the next ensuing meeting.

Minutes of meeting.

(2) A list of creditors and contributories present at every meeting shall be made and kept as in Form 74.

Form 74.

(k) *E. p. Huddersfield Banking Co.*, 1892, 2 Ch. 417.

(l) 1904, 1 Ch. 226.

(m) 1904, 2 K. B. 489.

(n) See proviso to Rule 137.

(o) See note (i), p. 860.

**Rule 144.** PROXIES IN RELATION TO A WINDING-UP BY THE COURT AND TO MEETINGS OF CREDITORS IN A CREDITORS' VOLUNTARY WINDING-UP.  
Proxies.

144. A creditor or a contributory may vote either in person or by proxy. Where a person is authorised in manner provided by section 116 of the Act to represent a corporation at any meeting of creditors or contributories such person shall produce to the Official Receiver or Liquidator or other the Chairman of the meeting a copy of the resolution so authorising him. Such copy must either be under the seal of the corporation or must be certified to be a true copy by the secretary or a director of the corporation. The succeeding Rules as to proxies shall not (unless otherwise directed by the Court) apply to a Court meeting of creditors or contributories<sup>1</sup> prior to the first meeting.<sup>2</sup>

<sup>1</sup> Rule 125.

<sup>2</sup> Rule 119.

Form of proxies.  
Forms 80 and 81.

145. Every instrument of proxy shall be in accordance with the form in the Appendix and every written part thereof shall be in the handwriting of the person giving the proxy or of any manager or clerk or other person in his regular employment or of a Commissioner to administer oaths in the Supreme Court.

Forms of proxy to be sent with notices.

146. General and special forms of proxy shall be sent to the creditors and contributories with the notice summoning the meeting, and neither the name nor description of the Official Receiver or Liquidator or any other person shall be printed or inserted in the body of any instrument of proxy before it is so sent.

General proxies.

147. A creditor or a contributory may give a general proxy to any person.

Special proxies.

148. A creditor or a contributory may give a special proxy to any person to vote at any specified meeting or adjournment thereof:—

- (a) for or against the appointment or continuance in office of any specified person as Liquidator or Member of the Committee of Inspection, and ;
- (b) on all questions relating to any matter other than those above referred to and arising at the meeting or an adjournment thereof.

Solicitation by Liquidator to obtain proxies.

149. Where it appears to the satisfaction of the Court that any solicitation has been used by or on behalf of a Liquidator in obtaining proxies or in procuring his appointment as Liquidator except by the direction of a meeting of creditors or contributories, the Court if it thinks fit may order that no remuneration be allowed to the person by whom or on whose behalf the solicitation was exercised notwithstanding any resolution of the Committee of Inspection or of the creditors or contributories to the contrary.

Proxies to Official Receiver or Liquidator.

150. A creditor or a contributory in a winding-up by the Court may appoint the Official Receiver or Liquidator and in a voluntary winding-up the Liquidator or if there is no Liquidator the Chairman of a meeting to act as his general or special proxy.

Holder of proxy not

151. No person acting either under a general or a special proxy shall vote in favour of any resolution which would directly or indirectly

place himself, his partner or employer in a position to receive any remuneration out of the estate of the Company otherwise than as a creditor rateably with the other creditors of the Company: Provided that where any person holds special proxies to vote for an application to the Court in favour of the appointment of himself as Liquidator he may use the said proxies and vote accordingly.

**Rule 151.**

to vote on matter in which he is financially interested.

152.—(1) A proxy intended to be used at the first meeting of creditors or contributories, or an adjournment thereof, shall be lodged with the Official Receiver not later than the time mentioned for that purpose in the notice convening the meeting or the adjourned meeting, which time shall be not earlier than twelve o'clock at noon of the day but one before, nor later than twelve o'clock at noon of the day before the day appointed for such meeting, unless the Court otherwise directs.

Proxies. Forms 80 and 81.

(2) In every other case a proxy shall be lodged with the Official Receiver or Liquidator in a winding-up by the Court, with the Company at its Registered Office for a meeting under section 238 of the Act, and with the Liquidator or if there is no Liquidator with the person named in the notice convening the meeting to receive the same in a voluntary winding-up not later than four o'clock in the afternoon of the day before the meeting or adjourned meeting at which it is to be used.

(3) No person shall be appointed a general or special proxy who is a minor.

153. Where an Official Receiver who holds any proxies cannot attend the meeting for which they are given, he may, in writing, depute some person under his official control to use the proxies on his behalf and in such manner as he may direct.

Use of proxies by deputy.

154. The proxy of a creditor blind or incapable of writing may be accepted, if such creditor has attached his signature or mark thereto in the presence of a witness, who shall add to his signature his description and residence; provided that all insertions in the proxy are in the handwriting of the witness, and such witness shall have certified at the foot of the proxy that all such insertions have been made by him at the request and in the presence of the creditor before he attached his signature or mark.

Filling in where creditor blind or incapable.

The proxy should be witnessed by some person other than the person appointed proxy (*p*).

## ATTENDANCE AND APPEARANCE OF PARTIES.

155.—(1) Every person for the time being on the list of contributories<sup>1</sup> of the Company, and every person whose proof has been admitted<sup>2</sup> shall be at liberty, at his own expense, to attend proceedings, and shall be entitled, upon payment of the costs occasioned thereby, to have notice of all such proceedings as he shall by written request desire to have notice of; but if the Court shall be of opinion that the attendance of any such person upon any proceedings has occasioned any additional costs which ought not to be borne by the funds of the Company, it may direct such costs, or a gross sum in lieu thereof, to be paid by such person; and such person shall not be entitled to attend any further proceedings until he has paid the same.

Attendance at proceedings.

(*p*) *Re Parrott*, 1891, 2 Q. B. 151.



**Rule 155.** (2) The Court may from time to time appoint any one or more of the creditors or contributories to represent before the Court, at the expense of the Company, all or any class of the creditors or contributories,<sup>3</sup> upon any question or in relation to any proceedings before the Court, and may remove the person so appointed. If more than one person is appointed under this Rule to represent one class, the persons appointed shall employ the same solicitor to represent them.

(3) No creditor or contributory shall be entitled to attend any proceedings in Chambers unless and until he has entered in a book, to be kept by the Registrar for that purpose, his name and address, and the name and address of his solicitor (if any) and upon any change of his address, or of his solicitor, his new address, and the name and address of his new solicitor.

<sup>1</sup> S. 203, *ante*, p. 435; Rules 78—83; and see s. 248 (c).

<sup>2</sup> Rule 105.

<sup>3</sup> See p. 332, *supra*.

A contributory is entitled, not only to attend a cross-examination by the liquidator of a person claiming to be a creditor of the company, but also to cross-examine such claimant on his affidavit filed in support of the claim, such cross-examination to be limited to the matters referred to in such affidavit (q).

But an examination under s. 214 is of a private character, and not one which parties are entitled to attend under this rule (r).

Unless appointed under this rule, contributories or creditors who appear on proceedings in the winding up will, even if heard (s), be treated as appearing at their own expense (t).

The costs of the appearance of a creditor's representative will not be allowed except in special cases (u).

Attendance of Liquidator's solicitor.

156. Where the attendance of the Liquidator's solicitor is required on any proceeding in Court or Chambers, the Liquidator need not attend in person, except in cases where his presence is necessary in addition to that of his solicitor or the Court directs him to attend.

#### LIQUIDATOR AND COMMITTEE OF INSPECTION.

Remuneration of Liquidator.

157.—(1) The remuneration<sup>1</sup> of a Liquidator, unless the Court shall otherwise order, shall be fixed by the Committee of Inspection,<sup>2</sup> and shall be in the nature of a commission or percentage of which one part shall be payable on the amount realised, after deducting the sums (if any) paid to secured creditors (other than debenture holders) out of the proceeds of their securities, and the other part on the amount distributed in dividend.

(2) If the Board of Trade are of opinion that the remuneration of a Liquidator as fixed by the Committee of Inspection is unnecessarily large, the Board of Trade may apply to the Court, and thereupon the Court shall fix the amount of the remuneration of the Liquidator.

(3) If there is no Committee of Inspection the remuneration of the Liquidator shall, unless the Court shall otherwise order, be fixed by the scale of fees and percentages for the time being payable on realisations and distributions by the Official Receiver as Liquidator.<sup>3</sup>

(q) *Brampton and Longtown Railway Co.*, 11 Eq. 428. See *Bates v. Eley*, 1 C. D. 473.

(r) *Grey's Brewery Co.*, 25 C. D. 400; *Norwich Equitable Co.*, 27 C. D. 575.

(s) See *supra*, p. 372.

(t) *E. p. Oakes and Peek*, 3 Eq. at p. 634.

(u) *McIver's Claim*, 5 Ch. 424.

(4) This Rule shall only apply to a liquidator appointed in a winding-up by the Court.<sup>4</sup> **Rule 157.**

<sup>1</sup> S. 188 (2), *ante*, p. 413.

<sup>2</sup> Ss. 198, 199, *ante*, pp. 431, 433.

<sup>3</sup> See notes, *ante*, pp. 803, 823.

<sup>4</sup> As to a voluntary winding up, see ss. 232, 241, *ante*, pp. 481, 497.

158. Except as provided by the Act or the Rules, a Liquidator shall not under any circumstances whatever, make any arrangement for, or accept from any solicitor, auctioneer, or any other person connected with the Company of which he is Liquidator, or who is employed in or in connection with the winding-up of the Company, any gift, remuneration, or pecuniary or other consideration or benefit whatever beyond the remuneration to which under the Act and the Rules he is entitled as Liquidator, nor shall he make any arrangement for giving up, or give up any part of such remuneration to any such solicitor, auctioneer, or other person. **Limit of remuneration.**

159. Neither the Liquidator, nor any member of the Committee of Inspection of a Company shall, while acting as Liquidator or member of such Committee, except by leave of the Court, either directly or indirectly, by himself or any employer, partner, clerk, agent, or servant, become purchaser of any part of the Company's assets. Any such purchase made contrary to the provisions of this Rule may be set aside by the Court on the application of the Board of Trade in a winding-up by the Court or of any creditor or contributory in any winding-up, and the Court may make such order as to costs as the Court shall think fit. **Dealings with assets.**

160. Where the Liquidator carries on the business of the Company, he shall not, without the express sanction of the Court, purchase goods for the carrying on of such business from any person whose connection with him is of such a nature as would result in his obtaining any portion of the profit (if any) arising out of the transaction. **Restriction on purchase of goods by Liquidator.**

161. No member of a Committee of Inspection shall, except under and with the sanction of the Court, directly or indirectly, by himself, or any employer, partner, clerk, agent, or servant, be entitled to derive any profit from any transaction arising out of the winding-up or to receive out of the assets any payment for services rendered by him in connection with the administration of the assets, or for any goods supplied by him to the Liquidator for or on account of the Company. In a winding-up by the Court if it appears to the Board of Trade or in a voluntary winding-up if it appears to the committee of inspection or to any meeting of creditors or contributories that any profit or payment has been made contrary to the provisions of this Rule, they may disallow such payment or recover such profit, as the case may be, on the audit of the Liquidator's accounts or otherwise. **Committee of Inspection not to make profit.**

As to out-of-pocket expenses, see Rule 192 (1), *post*.

162. In any case in which the sanction of the Court is obtained under the two last preceding Rules, the cost of obtaining such sanction shall be borne by the person in whose interest such sanction is obtained, and shall not be payable out of the Company's assets. **Costs of obtaining sanction of Court.**

**Rule 163.**

Sanction of  
payments to  
Committee.

163. Where the sanction of the Court to a payment to a member of a Committee of Inspection for services rendered by him in connection with the administration of the Company's assets is obtained, the order of the Court shall specify the nature of the services, and such sanction shall only be given where the service performed is of a special nature. Except by the express sanction of the Court no remuneration shall, under any circumstances, be paid to a member of a Committee for services rendered by him in the discharge of the duties attaching to his office as a member of such Committee.

Discharge of  
costs before  
assets  
handed to  
Liquidator.

164.—(1) Where a Liquidator is appointed by the Court, and has notified his appointment<sup>1</sup> to the Registrar of Companies, and given security<sup>1</sup> to the Board of Trade, the Official Receiver shall forthwith put the Liquidator into possession of all property of the Company of which the Official Receiver may have custody; provided that such Liquidator shall have, before the assets are handed over to him by the Official Receiver, discharged any balance due to the Official Receiver on account of fees, costs, and charges properly incurred by him, and on account of any advances properly made by him in respect of the Company, together with interest on such advances at the rate of four pounds per centum per annum; and the Liquidator shall pay all fees, costs, and charges of the Official Receiver which may not have been discharged by the Liquidator before being put into possession of the property of the Company, and whether incurred before or after he has been put into such possession.

(2) The Official Receiver shall be deemed to have a lien upon the Company's assets until such balance shall have been paid and the other liabilities shall have been discharged.

(3) It shall be the duty of the Official Receiver, if so requested by the Liquidator, to communicate to the Liquidator all such information respecting the estate and affairs of the Company as may be necessary or conducive to the due discharge of the duties of the Liquidator.

(4) This and the next following Rule shall only apply in a winding-up by the Court.

<sup>1</sup> S. 186 (1), *ante*, p. 412.

The duty of disclosure does not necessarily extend to information obtained from officers of the company under Rule 50 (x).

Resignation  
of Liqui-  
dator (y).

165. A Liquidator who desires to resign<sup>1</sup> his office shall summon separate meetings of the creditors and contributories of the Company to decide whether or not the resignation shall be accepted. If the creditors and contributories by ordinary resolutions both agree to accept the resignation of the Liquidator, he shall file with the Registrar a memorandum of his resignation; and shall send notice thereof to the Official Receiver, and the resignation shall thereupon take effect. In any other case the Liquidator shall report to the Court the result of the meetings and shall send a report to the Official Receiver and thereupon the Court may, upon the application of the Liquidator or the Official Receiver, determine whether or not the resignation of the Liquidator shall be accepted, and may give such directions and make such orders as in the opinion of the Court shall be necessary.

<sup>1</sup> S. 188, *ante*, p. 413, and see Rule 178.

(x) *Lake George Mines*, 1904, 1 Ch. 803.

(y) See Rule 164 (4).

166. If a Receiving Order in Bankruptcy is made against a Liquidator, he shall thereby vacate his office, and for the purposes of the application of the Act and Rules shall be deemed to have been removed.<sup>1</sup>

**Rule 166.**

Office of  
Liquidator  
vacated by  
his insol-  
vency.

<sup>1</sup> S. 188, *ante*, p. 413.

#### PAYMENTS INTO AND OUT OF A BANK.

167. All payments out of the Companies Liquidation Account<sup>1</sup> shall be made in such manner as the Board of Trade may from time to time direct.

Payments  
out of Bank  
of England.

<sup>1</sup> S. 300, *ante*, p. 598.

168.—(1) Where the Liquidator in a winding-up by the Court is authorised to have a special bank account,<sup>1</sup> he shall forthwith pay all moneys received by him into that account to the credit of the Liquidator of the Company. All payments out shall be made by cheque payable to order, and every cheque shall have marked or written on the face of it the name of the Company, and shall be signed by the Liquidator, and shall be countersigned by at least one member of the Committee of Inspection, and by such other person, if any, as the Committee of Inspection may appoint.

Special Bank  
account.  
Forms 82  
and 83.

(2) Where application is made to the Board of Trade to authorise the Liquidator in a winding-up by the Court to make his payments into and out of a special bank account, the Board of Trade may grant such authorisation for such time and on such terms as they may think fit, and may at any time order the account to be closed if they are of opinion that the account is no longer required for the purposes mentioned in the application.

<sup>1</sup> S. 194, *ante*, p. 429.

#### BOOKS (z).

169. In a winding-up by the Court the Official Receiver, until a Liquidator is appointed by the Court, and thereafter the Liquidator, shall keep a book to be called the "Record Book" in which he shall record all minutes,<sup>1</sup> all proceedings had and resolutions passed at any meeting of creditors or contributories,<sup>2</sup> or of the Committee of Inspection,<sup>3</sup> and all such matters as may be necessary to give a correct view of his administration of the Company's affairs, but he shall not be bound to insert in the "Record Book" any document of a confidential nature (such as the opinion of counsel on any matter affecting the interest of the creditors or contributories), nor need he exhibit such document to any person other than a member of the Committee of Inspection, the Official Receiver, or the Board of Trade.

Record  
Book.

<sup>1</sup> Rule 143.

pp. 408, 428, 431, 589; Rules 119—143.

<sup>2</sup> Ss. 185 (2), 192 (2), 198, 288, *ante*,

<sup>3</sup> S. 199, *ante*, p. 433.

170.—(1) In a winding-up by the Court the Official Receiver, until a Liquidator is appointed by the Court, and thereafter the Liquidator, shall keep a book to be called the "Cash Book" (which shall be in such form as the Board of Trade may from time to time direct) in which he shall (subject to the provisions of the Rules as to trading

Cash Book;

(z) See s. 193, *ante*, p. 429.



**Rule 170.** accounts<sup>1</sup> enter from day to day the receipts and payments made by him.

(2) In a winding-up by the Court a Liquidator other than the Official Receiver shall submit the Record Book and Cash Book, together with any other requisite books and vouchers, to the Committee of Inspection<sup>2</sup> (if any) when required, and not less than once every three months.

(3) In a creditors voluntary winding-up<sup>3</sup> the Liquidator shall keep such books as the Committee of Inspection<sup>4</sup> or if there is no such Committee as the creditors direct and all books kept by the Liquidator shall be submitted to the Committee of Inspection or if there is no such Committee to the creditors with any other books documents papers and accounts in his possession relating to his office as Liquidator or to the company as and when the Committee of Inspection or if there is no such Committee the creditors direct.

<sup>1</sup> Rule 174.

<sup>2</sup> S. 199, *ante*, p. 433.

<sup>3</sup> S. 230, *ante*, p. 480.

<sup>4</sup> S. 240, *ante*, p. 497.

#### INVESTMENT OF FUNDS (a).

Investment of assets in securities and realisation of securities.

Forms 84 and 85.

171.—(1) Where in a winding-up by the Court or in a creditors voluntary winding-up<sup>1</sup> the Committee of Inspection<sup>2</sup> are of opinion that any part of the cash balance standing to the credit of the account of the Company should be invested, they shall sign a certificate and request, and the Liquidator shall transmit such certificate and request to the Board of Trade.

(2) Where the Committee of Inspection in any such winding-up are of opinion that it is advisable to sell any of the securities in which the moneys of the Company's assets are invested they shall sign a certificate and request to that effect, and the Liquidator shall transmit such certificate and request to the Board of Trade.

(3) Where there is no Committee of Inspection in any such winding-up as is mentioned in paragraphs (1) and (2) of this Rule and in every member's voluntary winding-up<sup>1</sup> whether under the supervision of the Court<sup>3</sup> or not, if a case has in the opinion of the Liquidator arisen under section 302 of the Act for an investment of funds of the Company or a sale of securities in which the Company's funds have been invested, the Liquidator shall sign and transmit to the Board of Trade a certificate of the facts on which his opinion is founded, and a request to the Board of Trade to make the investment or sale mentioned in the certificate, and the Board of Trade may thereupon, if they think fit, invest or sell the whole or any part of the said funds and securities, as provided in the said section, and the said certificate and request shall be a sufficient authority to the Board of Trade for the said investment or sale.

<sup>1</sup> S. 230.

<sup>2</sup> Ss. 199, 240.

<sup>3</sup> S. 256, *ante*, p. 509.

#### ACCOUNTS AND AUDIT IN A WINDING-UP BY THE COURT (b).

Audit of Cash Book. Form 86.

172. The Committee of Inspection<sup>1</sup> shall not less than once every three months audit the Liquidator's Cash Book<sup>2</sup> and certify therein under their hands the day on which the said book was audited.

<sup>1</sup> S. 199, *ante*, p. 433.

<sup>2</sup> Rule 170.

(a) See s. 302, *ante*, p. 599.

(b) S. 195, *ante*, p. 430.

173.—(1) The Liquidator shall, at the expiration of six months from the date of the winding-up order, and at the expiration of every succeeding six months thereafter until his release, transmit to the Board of Trade a copy of the Cash Book for such period in duplicate, together with the necessary vouchers and copies of the certificates of audit by the Committee of Inspection. He shall also forward with the first accounts, a summary of the Company's statement of affairs,<sup>1</sup> showing thereon the amounts realised, and explaining the cause of the non-realisation of such assets as may be unrealised. The Liquidator shall also at the end of every six months forward to the Board of Trade, with his Accounts, a report upon the position of the liquidation of the Company in such form as the Board of Trade may direct.

**Rule 173.**  
Board of Trade audit of Liquidator's accounts.

(2) When the assets of the Company have been fully realised and distributed, the Liquidator shall forthwith send in his accounts to the Board of Trade, although the six months may not have expired.

(3) The accounts sent in by the Liquidator shall be verified by him by affidavit. Form 87.

<sup>1</sup> S. 181, *ante*, p. 404 ; Rules 50—54.

Under the old practice and Rules a liquidator was not justified in resisting a summons simply calling upon him to bring in an account. Any contributory, however small his interest, was entitled to have the account brought in (*c*).

174.—(1) Where the Liquidator carries on the business<sup>1</sup> of the Company, he shall keep a distinct account of the trading, and shall incorporate in the Cash Book the total weekly amounts of the receipts and payments on such trading account.

Liquidator carrying on business.

(2) The trading account shall from time to time, and not less than once in every month, be verified by affidavit, and the Liquidator shall thereupon submit such account to the Committee of Inspection (if any), or such member thereof as may be appointed by the Committee for that purpose, who shall examine and certify the same. Forms 88 and 89.

<sup>1</sup> S. 191 (1) (*b*), *ante*, p. 417.

175. When the Liquidator's account has been audited, the Board of Trade shall certify the fact upon the account, and thereupon the duplicate copy, bearing a like certificate, shall be filed with the Registrar.

Copy of accounts to be filed.

176.—(1) The Liquidator shall transmit to the Board of Trade with his accounts a summary of such accounts in such form as the Board of Trade may from time to time direct, and on the approval of such summary by the Board of Trade, shall forthwith obtain, prepare, and transmit to the Board of Trade so many printed copies thereof, duly stamped for transmission by post, and addressed to the creditors and contributories, as may be required for transmitting such summary to each creditor and contributory.

Summary of accounts.

(2) The cost of printing and posting such copies shall be a charge upon the assets of the Company.

177. Where a Liquidator has not since the date of his appointment or since the last audit of his accounts, as the case may be, received or paid any sum of money on account of the assets of the Company, he

Affidavit of no receipts.

(*c*) *Wright's Case*, 5 Ch. 437.

**Rule 177.** shall, at the time when he is required to transmit his accounts to the Board of Trade, forward to the Board of Trade an affidavit of no receipts or payments.

Proceedings on resignation, &c., of Liquidator.

178.—(1) Upon a Liquidator resigning<sup>1</sup> or being released<sup>2</sup> or removed<sup>1</sup> from his office, he shall deliver over to the Official Receiver, or as the case may be, to the new Liquidator, all books kept by him, and all other books, documents, papers, and accounts in his possession relating to the office of Liquidator. The release of a Liquidator shall not take effect unless and until he has delivered over to the Official Receiver, or as the case may be to the new Liquidator, all the books, papers, documents, and accounts which he is by this Rule required to deliver on his release.

Disposal of books.

(2) The Board of Trade may, at any time during the progress of the liquidation, on the application of the Liquidator or the Official Receiver, direct that such of the books, papers, and documents of the Company or of the Liquidator as are no longer required for the purpose of the liquidation, may be sold, destroyed, or otherwise disposed of.<sup>3</sup>

<sup>1</sup> S. 188, *ante*, p. 413; Rule 165.

<sup>2</sup> S. 197, *ante*, p. 431; Rule 202.

<sup>3</sup> *Cf.* s. 283, *ante*, p. 587, and Rule 203.

Expenses of sales.

179. Where property forming part of a Company's assets is sold by the Liquidator through an auctioneer or other agent, the gross proceeds of the sale shall be paid over by such auctioneer or agent, and the charges and expenses connected with the sale shall afterwards be paid to such auctioneer or agent, on the production of the necessary certificate of the taxing officer. Every Liquidator by whom such auctioneer or agent is employed, shall, unless the Court otherwise orders, be accountable for the proceeds of every such sale.

#### TAXATION OF COSTS.

Taxation of costs payable by or to Official Receiver or Liquidator or by Company.

180. Every solicitor, manager, accountant, auctioneer, broker or other person employed by an Official Receiver or Liquidator in a winding-up by the Court shall on request by the Official Receiver or Liquidator (to be made a sufficient time before the declaration of a dividend) deliver his bill of costs or charges to the Official Receiver or Liquidator for the purpose of taxation; and if he fails to do so within the time stated in the request, or such extended time as the Court may allow, the Liquidator shall declare and distribute the dividend without regard to such person's claim, and subject to any order of the Court the claim shall be forfeited. The request by the Official Receiver or Liquidator shall be in Form No. 90.

Form 90.

See as to such taxations, *National Bank of Wales* (d) and *Mercantile Lighterage Co.* (e).

Notice of appointment.

181. Where a bill of costs or charges in any winding-up has been lodged with the Taxing Officer, he shall give notice of an appointment to tax the same, in a winding-up by the Court to the Official Receiver, and in every winding-up to the Liquidator, and to the person to or by whom the bill or charges is or are to be paid (as the case may be).

(d) 1902, 2 Ch. 412.

(e) 1906, 1 Ch. 491.

182. The bill or charges, if incurred in a winding-up by the Court prior to the appointment of a Liquidator, shall be lodged with the Official Receiver, and if incurred after the appointment of a Liquidator, shall be lodged with the Liquidator. The Official Receiver or the Liquidator, as the case may be, shall lodge the bill or charges with the proper Taxing Officer.

**Rule 182.**

Lodgement  
of Bill.

183. Every person whose bill or charges in a winding-up by the Court is or are to be taxed shall, on application either of the Official Receiver or the Liquidator, furnish a copy of his bill or charges so to be taxed, on payment at the rate of 4d. per folio, which payment shall be charged on the assets of the Company. The Official Receiver shall call the attention of the Liquidator to any items which, in his opinion, ought to be disallowed or reduced, and may attend<sup>1</sup> or be represented on the taxation.

Copy of the  
Bill to be  
furnished.

<sup>1</sup> *I.e.*, as a litigant, and be heard: *Nash & Sons*, 1896, 1 Q. B. 13, 19.

184. Where any party to, or person affected by, any proceeding desires to make an application for an order that he be allowed his costs, or any part of them, incident to such proceeding, and such application is not made at the time of the proceeding:—

Applications  
for costs.

- (1) Such party or person shall serve notice of his intended application on the Official Receiver or on the Liquidator as the case may be.
- (2) The Official Receiver or Liquidator may appear on such application and object thereto.
- (3) No costs of or incident to such application shall be allowed to the applicant, unless the Court is satisfied that the application could not have been made at the time of the proceeding.

185. Upon the taxation of any bill of costs, charges, or expenses being completed, the Taxing Officer shall issue to the person presenting such bill for taxation his allowance or certificate of taxation. The bill of costs, charges, and expenses, together with the allowance or certificate, shall be filed with the Registrar.

Certificate of  
taxation.  
Form 91.

186. Where the bill or charges of any solicitor, manager, accountant, auctioneer, broker, or other person employed by an Official Receiver or Liquidator, is or are payable out of the assets of the Company, a certificate in writing, signed by the Official Receiver or Liquidator, as the case may be, shall on the taxation be produced to the Taxing Officer setting forth whether any, and if so what, special terms of remuneration have been agreed to, and in the case of the bill of costs of a solicitor, a copy of the resolution or other authority<sup>1</sup> sanctioning the appointment of a solicitor to assist the Liquidator in the performance of his duties and the instructions given to such solicitor by the Liquidator.

Certificate of  
employment.

<sup>1</sup> S. 191 (1) (c), *ante*, p. 417.

187. In any case in which pursuant to section 269 (1) of the Act a sheriff is required to deliver goods or money to a Liquidator such sheriff shall without delay bring in his bill of costs for taxation and they shall be taxed by the Taxing Officer and unless such bill of costs is brought in for taxation within one month from the date when the

Sheriff's  
costs.



**Rule 187.** sheriff makes such delivery the Liquidator may decline to pay the same.

**Taxation of sheriff's costs after deduction.** 188. If a Liquidator shall in writing require any costs which a sheriff has deducted under section 269 (2) of the Act to be taxed the sheriff shall within seven days from the date of the request bring in such costs for taxation and they shall be taxed by the Taxing Officer and any amount disallowed on such taxation shall forthwith be paid over by the sheriff to the Liquidator.

**Scale of costs in a County Court, and taxation.** 189. In a County Court all costs properly incurred in a winding-up by the Court shall be allowed on the Lower Scale in Appendix N. to the Rules of the Supreme Court, as increased by Order 65, Rule 10B of the said Rules, and costs shall be taxed by the Registrar in person.

**Review of taxation at instance of Board of Trade.** 190.—(1) Where any bill of costs, charges, fees or disbursements which are payable out of the assets of the Company to any solicitor,<sup>1</sup> manager, accountant, auctioneer, broker or other person has been taxed by a Registrar of a Court other than the High Court, the Board of Trade may require the taxation to be reviewed by the Taxing Officer of the High Court.

(2) In any case in which the Board of Trade require such a review of taxation as is above mentioned they shall give notice to the person whose bill has been taxed, and shall apply to the Taxing Officer of the High Court to appoint a time for the review of such taxation and thereupon such Taxing Officer shall appoint a time for the review of, and shall review, such taxation and certify the result thereof. The Board of Trade shall give to the person whose bill of costs is to be reviewed notice of the time appointed for the review.

(3) Where any such review of taxation as is above mentioned is required to be made by the Taxing Officer of the High Court, the Registrar whose taxation is to be reviewed shall forward to the said Taxing Officer the bill which is required to be reviewed.

(4) The Board of Trade may appear upon the review of the taxation ; and if, upon the review of the taxation, the bill is allowed at a lower sum than the sum allowed on the original taxation, the amount disallowed shall (if the bill has been paid) be repaid to the Official Receiver or the Liquidator, or other person entitled thereto. The certificate of the Taxing Officer shall in every case of a review by him under this Rule be a sufficient authority to entitle the person to whom the amount disallowed ought to be repaid to demand such amount from the person liable to repay the same.

(5) The costs of and incidental to the review shall be paid out of the assets of the Company or otherwise as the Taxing Officer or the Court may direct ; provided that the cost of the attendance of a principal shall not be allowed if in the opinion of the Taxing Officer he could have been sufficiently represented by his London agent.

<sup>1</sup> *I.e., semble*, employed by the Official Receiver or liquidator : *Re Hunt*, 1898, 1 Q. B. 287.

#### COSTS AND EXPENSES PAYABLE OUT OF THE ASSETS OF THE COMPANY.

**Liquidator's charges.** 191.—(1) Where a Liquidator or Special Manager in a winding-up by the Court receives remuneration<sup>1</sup> for his services as such, no

payment shall be allowed on his accounts in respect of the performance by any other person of the ordinary duties which are required by statute or Rules to be performed by himself. **Rule 191.**

(2) Where a Liquidator is a solicitor he may contract that the remuneration for his services as Liquidator shall include all professional services.

<sup>1</sup> Ss. 188 (2), 209, *ante*, pp. 413, 445; Rules 48, 157.

192.—(1) The assets <sup>1</sup> of a Company in a winding-up by the Court, remaining after payment of the fees and expenses properly incurred in preserving realising or getting in the assets,<sup>2</sup> including where the Company has previously commenced to be wound up Voluntarily<sup>3</sup> such remuneration, costs, and expenses<sup>4</sup> as the Court may allow to a Liquidator appointed in such Voluntary Winding-up shall, subject to any order of the Court,<sup>5</sup> and, as regards a winding-up to which the provisions of the Stannaries Act, 1887, apply, subject to that Act as modified by the Act, be liable to the following payments, which shall be made in the following order of priority,<sup>6</sup> namely:—

Costs payable out of the assets.

50 & 51 Vict. c. 43.

*First.*—The taxed costs of the petition, including the taxed costs of any person appearing on the petition whose costs are allowed by the Court.<sup>7</sup>

*Next.*—The remuneration of the special manager<sup>8</sup> (if any).

*Next.*—The costs and expenses of any person who makes or concurs in making, the Company's statement of affairs.<sup>9</sup>

*Next.*—The taxed charges of any shorthand writer<sup>10</sup> appointed to take an examination: Provided that where the shorthand writer is appointed at the instance of the Official Receiver the cost of the shorthand notes shall be deemed to be an expense incurred by the Official Receiver in getting in and realising the assets of the Company.

*Next.*—The necessary disbursements<sup>11</sup> of any Liquidator appointed in the winding-up by the Court, other than expenses properly incurred in preserving realising or getting in the assets heretofore provided for.

*Next.*—The costs of any person properly employed by any such Liquidator.

*Next.*—The remuneration<sup>12</sup> of any such Liquidator.

*Next.*—The actual out-of-pocket expenses<sup>13</sup> necessarily incurred by the Committee of Inspection, subject to the approval of the Board of Trade.

(2) No payments in respect of bills or charges of solicitors, managers, accountants, auctioneers, brokers, or other persons, other than payments for costs and expenses incurred and sanctioned under Rule 54, and payments of bills which have been taxed and allowed under orders made for the taxation thereof, shall be allowed out of the assets of the Company without proof that the same have been considered and allowed by the Registrar. The Taxing Officer shall before passing the bills or charges of a solicitor satisfy himself that the appointment of a solicitor to assist the Liquidator in the performance of his duties has been duly sanctioned<sup>14</sup>: Provided that the Official Receiver when acting as Liquidator may without taxation pay and allow the costs and charges of any person other than a solicitor employed by him where such costs and charges are within the scale usually allowed by the

Costs.

**Rule 192.** Court and do not exceed the sum of £2: provided always that the Board of Trade may require such costs or charges to be taxed by the Taxing Officer.

(3) Nothing contained in this Rule shall apply to or affect costs which, in the course of legal proceedings by or against a Company which is being wound up by the Court, are ordered by the Court in which such proceedings are pending or a Judge thereof to be paid by the Company or the Liquidator, or the rights of the person to whom such costs are payable.<sup>15</sup>

<sup>1</sup> After satisfying incumbrances: *Anglo-Austrian Printing*, 1895, 2 Ch. 891.

<sup>2</sup> See *ante*, p. 455.

<sup>3</sup> Ss. 175, 227, *ante*, pp. 398, 477.

<sup>4</sup> See ss. 232, 241, 254, *ante*, pp. 481, 497, 506.

<sup>5</sup> S. 213, *ante*, p. 453.

<sup>6</sup> See also s. 277 (8), *ante*, p. 584.

<sup>7</sup> Pp. 376—378, *supra*. These include, *semble*, the costs of an appeal: *Re Bright*, 1903, 1 K. B. 735.

<sup>8</sup> S. 209, *ante*, p. 445; R. 48.

<sup>9</sup> S. 181 (4), *ante*, p. 405; Rule 54.

<sup>10</sup> Rule 70.

<sup>11</sup> This does not include cost of furnishing security: Rule 57 (5).

<sup>12</sup> S. 188 (2), *ante*, p. 413; Rule 157.

<sup>13</sup> *Cf.* Rule 161.

<sup>14</sup> S. 191 (1) (c), *ante*, p. 417.

<sup>15</sup> As to the priority of such costs, which is preserved by this clause, see notes to s. 172, *ante*, pp. 391—393.

#### STATEMENTS BY LIQUIDATOR TO THE REGISTRAR OF COMPANIES.

Conclusion of winding-up.

193. The winding-up of a Company shall, for the purposes of section 284 of the Act, be deemed to be concluded:—

- (a) In the case of a Company wound up by order of the Court, at the date on which the order dissolving the Company has been reported<sup>1</sup> by the Liquidator to the Registrar of Companies, or at the date of the order of the Board of Trade releasing the Liquidator pursuant to section 197 of the Act.
- (b) In the case of a Company wound up voluntarily, or under the supervision of the Court, at the date of the dissolution<sup>2</sup> of the Company, unless at such date any funds or assets of the Company remain unclaimed or undistributed<sup>3</sup> in the hands or under the control of the Liquidator, or any person who has acted as Liquidator, in which case the winding-up shall not be deemed to be concluded until such funds or assets have either been distributed or paid into the Companies Liquidation Account<sup>4</sup> at the Bank of England.

<sup>1</sup> S. 221, *ante*, p. 468.

<sup>2</sup> Ss. 236, 245, *ante*, pp. 492, 498.

<sup>3</sup> S. 285, *ante*, p. 588; Rule 196.

<sup>4</sup> Ss. 285, 300, pp. 588, 598; Rule 196.

Times for sending Liquidator's statements, and regulations applicable thereto.

194. In a voluntary winding-up or a winding-up under the supervision of the Court the statements with respect to the proceedings in and position of a liquidation of a Company, the winding-up of which is not concluded within a year after its commencement,<sup>1</sup> shall be sent to the Registrar of Companies twice in every year as follows:—

- (1) The first statement commencing at the date when a Liquidator was first appointed and brought down to the end of twelve months from the commencement<sup>2</sup> of the winding-up, shall be sent within 30 days from the expiration of such twelve months, or within such extended period as the Board of Trade may sanction, and the subsequent statements shall be sent at

intervals of half a year, each statement being brought down to the end of the half year for which it is sent. In cases in which the assets of the Company have been fully realised and distributed before the expiration of a half-yearly interval a final statement shall be sent forthwith. **Rule 194.**

- (2) Subject to the next succeeding Rule, Form No. 92, and where applicable Forms 94, 95 and 96, with such variations as circumstances may require, shall be used, and the directions specified in the Form shall (unless the Board of Trade otherwise direct) be observed in reference to every statement. Forms 92, 94, 95 and 96.
- (3) Every statement shall be sent in duplicate, and shall be verified by an affidavit in the Form No. 93, with such variations as circumstances may require. Form 93.

<sup>1</sup> S. 284, *ante*, p. 587.

<sup>2</sup> S. 227 and note, *ante*, p. 477.

195. Where in a voluntary winding-up or a winding-up under the supervision of the Court a Liquidator has not during any period for which a statement has to be sent received or paid any money on account of the Company, he shall at the period when he is required to transmit his statement, send to the Registrar of Companies the prescribed statement in the Form No. 92, in duplicate, containing the particulars therein required with respect to the proceedings in and position of the Liquidation, and with such statement shall also send an affidavit of no receipts or payments in the Form No. 93. Affidavit of no receipts or payments. Forms 92 and 93.

#### UNCLAIMED FUNDS AND UNDISTRIBUTED ASSETS IN THE HANDS OF A LIQUIDATOR.

196.—(1) All money in the hands or under the control of a Liquidator of a Company representing unclaimed dividends,<sup>1</sup> which for six months from the date when the dividend became payable have remained in the hands or under the control of the Liquidator, shall forthwith, on the expiration of the six months, be paid into the Companies Liquidation Account.<sup>2</sup> Payment of undistributed and unclaimed money into Companies Liquidation Account.

(2) In a voluntary winding-up or a winding-up under the supervision of the Court all other money in the hands or under the control of a Liquidator of a Company, representing unclaimed or undistributed assets, which under sub-section (1) of section 285 of the Act, the Liquidator is to pay into the Companies Liquidation Account, shall be ascertained as on the date to which the statement of receipts and payments sent in to the Registrar of Companies is brought down, and the amount to be paid to the Companies Liquidation Account shall be the minimum balance of such money which the Liquidator has had in his hands or under his control during the six months immediately preceding the date to which the statement is brought down, less such part (if any) thereof as the Board of Trade may authorise him to retain for the immediate purposes of the liquidation. Such amount shall be paid into the Companies Liquidation Account within fourteen days from the date to which the statement of account is brought down.

(3) Notwithstanding anything in this Rule, any moneys representing unclaimed or undistributed assets or dividends in the hands of the Liquidator at the date of the dissolution<sup>3</sup> of the Company shall forthwith be paid by him into the Companies Liquidation Account.



**Rule 196.** (4) A Liquidator whose duty it is to pay into the Companies Liquidation Account at the Bank of England, money representing unclaimed or undistributed assets of the Company shall apply in such manner as the Board of Trade shall direct to the Board of Trade for a paying-in order, which paying-in order shall be an authority to the Bank of England to receive the payment.

(5) In a voluntary winding-up or a winding-up under the supervision of the Court money invested <sup>4</sup> or deposited at interest by a Liquidator shall be deemed to be money under his control, and when such money forms part of the minimum balance payable into the Companies Liquidation Account pursuant to paragraph (2) of this Rule, the Liquidator shall realise the investment or withdraw the deposit, and shall pay the proceeds into the Companies Liquidation Account, provided that where the money is invested in Government securities, such securities may, with the permission of the Board of Trade, be transferred to the control of the Board of Trade instead of being forthwith realised and the proceeds thereof paid into the Companies Liquidation Account. In the latter case, if and when the money represented by the securities is required wholly or in part for the purposes of the Liquidation, the Board of Trade may realise the securities wholly or in part and pay the proceeds of realisation into the Companies Liquidation Account and deal with the same in the same way as other monies paid into the said Account may be dealt with.

<sup>1</sup> S. 285, *ante*, p. 588; Rule 117.

<sup>3</sup> Ss. 221, 236, 245, *ante*, pp. 468, 492, 498.

<sup>2</sup> S. 300, *ante*, p. 598.

<sup>4</sup> S. 302, *ante*, p. 599; Rule 171.

Liquidator to furnish information to Board of Trade.  
Form 97.

197. In a voluntary winding-up or a winding-up under the supervision of the Court every person who has acted as Liquidator of any Company, whether the liquidation has been concluded <sup>1</sup> or not, shall furnish to the Board of Trade particulars of any money in his hands or under his control representing unclaimed or undistributed assets of the Company and such other particulars as the Board of Trade may require for the purpose of ascertaining or getting in any money payable into the Companies Liquidation Account at the Bank of England. The Board of Trade may require such particulars to be verified by affidavit.

<sup>1</sup> Rule 193.

Board of Trade may call for verified accounts.  
Forms 92, 93 to 96.

198.—(1) In a voluntary winding-up or a winding-up under the supervision of the Court the Board of Trade may at any time order any such person to submit to them an account verified by affidavit of the sums received and paid by him as Liquidator of the Company and may direct and enforce an audit of the account.

4 & 5 Geo. 5, c. 59.

(2) For the purposes of section 285 of the Act, and the Rules, the Court has and may exercise all the powers conferred by the Bankruptcy Act, 1914, with respect to the discovery and realisation of the property of a debtor, and the provisions of Part I. of that Act with respect thereto shall, with any necessary modification, apply to proceedings under section 285 of the Act.

Application to the Court for enforcing an account, and getting in money.

199. An application by the Board of Trade for the purpose of ascertaining and getting in money payable into the bank of England pursuant to section 285 of the Act, shall be made by motion, and where the winding-up is by or under the supervision of the Court shall be

made to and dealt with by the Judge, and in a voluntary winding-up shall be made to and dealt with by the Judge of the High Court. **Rule 199.**

200. An application by a person claiming to be entitled to any money paid into the Bank of England in pursuance of section 285 of the Act, shall be made in such form and manner as the Board of Trade may from time to time direct, and shall, unless the Board of Trade otherwise directs, be accompanied by the certificate of the Liquidator that the person claiming is entitled and such further evidence as the Board of Trade may direct. Application for payment out by person entitled.

201. A Liquidator who requires to make payments out of money paid into the Bank of England in pursuance of section 285 of the Act, either by way of distribution or in respect of the cost and expenses of the proceedings, shall apply in such form and manner as the Board of Trade may direct, and the Board of Trade may thereupon either make an order for payment to the Liquidator of the sum required by him for the purposes aforesaid, or may direct cheques to be issued to the Liquidator for transmission to the persons to whom the payments are to be made. Application by Liquidator for payment out.

#### RELEASE OF LIQUIDATOR IN A WINDING-UP BY THE COURT.

202.—(1) A Liquidator in a winding-up by the Court before making application to the Board of Trade for his release,<sup>1</sup> shall give notice of his intention so to do to all the creditors who have proved their debts,<sup>2</sup> and to all the contributories, and shall send with the notice a summary of all receipts and payments in the winding-up. Proceedings for release of Liquidator. Forms 98, 99 and 100.

(2) When the Board of Trade have granted to a Liquidator his release, a notice of the order granting the release shall be gazetted. The Liquidator shall provide the requisite stamp fee for the Gazette, which he may charge against the Company's assets. Form 103 (9).

<sup>1</sup> S. 197, *ante*, p. 431.

<sup>2</sup> Rules 89—116.

203.—(1) The Board of Trade may order that the books and papers of a Company which has been wound up shall not be destroyed for such period (not exceeding five years from the dissolution of the Company) as the Board thinks proper.<sup>1</sup> Disposal of books and papers.

(2) Any creditor or contributory may make representations to the Board with regard to the destruction of such books and papers and may appeal to the Court from any order made by the Board under this Rule.

(3) Subject to any order of the Court the Board of Trade may by a further order vary or rescind any order made by it under this Rule.

(4) A resolution for the destruction of the books and papers of such a Company within the said period of five years or any shorter period fixed by an order of the Board in force at the date of such resolution shall not take effect until the expiration of such period of five years or of such shorter period unless the Board shall otherwise direct.

(5) At least one week's notice shall be given to the Board of Trade of any application to the Court for an order for the destruction of the books and papers of a Company before the expiration of such period of five years or shorter period.

<sup>1</sup> See s. 283, *ante*, p. 587, and Rule 178.

**Rule 204.**

## OFFICIAL RECEIVERS AND BOARD OF TRADE.

## Appointment.

204.—(1) Judicial notice shall be taken of the appointment of the Official Receivers<sup>1</sup> appointed by the Board of Trade.

(2) When the Board of Trade appoint any officer to act as deputy for or in the place of an Official Receiver, notice thereof shall be given by letter to the Court to which such Official Receiver is or was attached. The letter shall specify the duration of such acting appointment.

(3) Any person so appointed shall, during his tenure of office, have all the status, rights, and powers, and be subject to all the liabilities of an Official Receiver.

<sup>1</sup> S. 179, *ante*, p. 404.

## Removal.

205. Where an Official Receiver is removed from his office by the Board of Trade, notice of the order removing him shall be communicated by letter to the Court to which the Official Receiver was attached.

## Personal performance of duties.

206. The Board of Trade may, by general or special directions, determine what acts or duties of the Official Receiver in relation to the winding-up of Companies are to be performed by him in person, and in what cases he may discharge his functions through the agency of his clerks or other persons in his regular employ, or under his official control.

## Assistant Official Receivers.

207. An assistant Official Receiver, appointed by the Board of Trade, shall be an officer of the Court, as fully as the Official Receiver to whom he is assistant, and subject to the directions of the Board of Trade, he may represent the Official Receiver in all proceedings in Court, or in any administrative or other matter. Judicial notice shall be taken of the appointment of an assistant Official Receiver, and he may be removed in the same manner as is provided in the case of an Official Receiver.

## Power of Officers of Board of Trade and Official Receivers' clerks in certain cases to act for Official Receivers.

208. In the absence of the Official Receiver any Officer of the Board of Trade duly authorised for the purpose by the Board of Trade, and any clerk of the Official Receiver duly authorised by him in writing, may by leave of the Court act on behalf of the Official Receiver, and take part for him in any public or other examination<sup>1</sup> and in any unopposed application to the Court.

<sup>1</sup> Ss. 214, 216, *ante*, pp. 456, 463 ; Rules 59—65, 72.

## Duties where no assets.

209. Where a Company against which a winding-up order has been made has no available assets,<sup>1</sup> the Official Receiver shall not be required to incur any expense in relation to the winding-up without the express directions of the Board of Trade.

<sup>1</sup> See s. 171 (1), *ante*, p. 372.

## Accounting by Official Receiver.

210.—(1) Where a Liquidator is appointed by the Court in a winding-up by the Court, the Official Receiver shall account to the Liquidator.

(2) If the Liquidator is dissatisfied with the account or any part thereof, he may report the matter to the Board of Trade, who shall take such action (if any) thereon as it may deem expedient.

(3) The provisions of these Rules as to Liquidators and their accounts <sup>1</sup> shall not apply to the Official Receiver when he is Liquidator, but he shall account in such manner as the Board of Trade may from time to time direct. **Rule 210.**

<sup>1</sup> Rules 170, 172—177.

211. Where there is no Committee of Inspection <sup>1</sup> in a winding-up by the Court any functions of the Committee of Inspection which devolve on the Board of Trade <sup>2</sup> may, subject to the directions of the Board, be exercised by the Official Receiver. <sup>3</sup>

<sup>1</sup> S. 199, *ante*, p. 433.

<sup>2</sup> S. 200, *ante*, p. 434.

<sup>3</sup> Board of Trade Fees Order, 1929, Table A., 3, *post*.  
Official Receiver to act for Board of Trade where no committee of inspection.

212. An Appeal in the High Court against a decision of the Board of Trade, or an Appeal to the Court from an act or decision of the Official Receiver acting otherwise than as Liquidator <sup>1</sup> of a Company, shall be brought within twenty-one days from the time when the decision or act appealed against is done, pronounced, or made.

<sup>1</sup> See note to Rule 5 (b), *ante*.

213.—(1) An application by the Board of Trade to the Court to examine on oath the Liquidator or any other person pursuant to section 196 of the Act, or to confer on the Board or any person designated by the Board for the purpose with respect to the Company concerned the powers of investigating the affairs of the Company mentioned in sub-section (3) of section 277 of the Act, shall be made *ex parte*, and shall be supported by a report to the Court filed with the Registrar, stating the circumstances in which the application is made.

(2) The report may be signed by any person duly authorised to sign documents on behalf of the Board of Trade; and shall for the purposes of such application be *prima facie* evidence of the statements therein contained.

Applications under s. 196 and s. 277 (3) of the Act.

#### BOOKS TO BE KEPT, AND RETURNS MADE, BY OFFICERS OF COURTS.

214.—(1) In the High Court the Registrar and in the District Registries of the High Court at Liverpool and Manchester respectively the District Registrars of the High Court, and in a Court other than the High Court, the Registrar shall keep books according to the Forms 101 and 102 in the Appendix, and the particulars given under the different heads in such books shall be entered forthwith after each proceeding has been concluded.

(2) The Officers of the Courts whose duty it is to keep the books prescribed by these Rules shall make and transmit to the Board of Trade such extracts from their books, and shall furnish the Board of Trade with such information and returns <sup>1</sup> as the Board of Trade may from time to time require.

Books to be kept by Officers of Courts.  
Forms 101 and 102.

<sup>1</sup> See s. 304, *ante*, p. 600.

#### GAZETTING IN A WINDING-UP BY THE COURT.

215.—(1) All notices subsequent to the making by the Court of a winding-up order in pursuance of the Act or the Rules requiring

Gazetting Notices.  
Form 103.



**Rule 215.** publication in the *London Gazette* shall be gazetted by the Board of Trade.<sup>1</sup>

(2) Where any winding-up order is amended, and also in any case in which any matter which has been gazetted has been amended or altered, or in which a matter has been wrongly or inaccurately gazetted, the Board of Trade shall re-gazette such order or matter with the necessary amendments and alterations in the prescribed form, at the expense of the Company's assets, or otherwise as the Board of Trade may direct.

<sup>1</sup> Fee : Board of Trade Fees Order, 1929, *post*.

Filing  
Memoran-  
dum of  
*Gazette*  
Notices.  
Form 104.

216.—(1) Whenever the *London Gazette* contains any advertisement relating to any winding-up proceedings the Official Receiver or Liquidator as the case may be shall file with the proceedings a memorandum referring to and giving the date of the advertisement.

(2) In the case of an advertisement in a local paper, the Official Receiver or Liquidator as the case may be shall keep a copy of the paper, and a memorandum referring to and giving the date of the advertisement shall be placed on the file.

(3) For this purpose one copy of each local paper in which any advertisement relating to any winding-up proceeding in the Court is inserted, shall be left with the Official Receiver or Liquidator as the case may be by the person who inserts the advertisement.

(4) A memorandum under this Rule shall be *prima facie* evidence that the advertisement to which it refers was duly inserted in the issue of the *Gazette* or newspaper mentioned in it.

#### ARRESTS AND COMMITMENTS.

To whom  
warrants  
may be  
addressed.

217. A warrant of arrest or any other warrant issued under the provisions of the Act and Rules, may be addressed to such Officer of the Court, or to such High Bailiff or Officer of any County Court, whether such County Court has jurisdiction to wind up a Company or not, as the Court may in each case direct.

Prison to  
which person  
arrested on  
Warrant is  
to be taken.

218. Where the Court issues a warrant for the arrest of a person under any of the provisions of the Act or Rules, the prison (to be named in the warrant of arrest) to which the person shall be committed shall, unless the Court shall otherwise order, be the prison used by the Court in cases of orders of commitment made in the exercise by the Court of its ordinary jurisdiction.

Execution of  
Warrants of  
Arrest out-  
side ordinary  
jurisdiction  
of Court.  
Forms 105  
and 106.

219. Where a warrant for the arrest of a person has been issued by a Court other than the High Court under any of the provisions of the Act and Rules, the High Bailiff of the Court, or other Officer of the Court to whom the warrant is addressed, may send the warrant of arrest to the Registrar of any other Court (other than the High Court) within the ordinary jurisdiction or district of which such person shall then be or be believed to be, with a warrant endorsed thereon or annexed thereto under the seal of the Court from which the warrant originally issued, requiring execution of the warrant by the Court to which it is so sent; and the Registrar of the last-mentioned Court shall seal or stamp the warrant with the seal of his Court, and issue the same to the High Bailiff or other proper Officer of his Court, with

an endorsement thereon in the Form 106; and thereupon such last-mentioned High Bailiff or Officer may, and shall in all respects execute the said warrant according to the requirements thereof, and all Constables and Peace Officers shall aid and assist within their respective districts in the execution of such warrant.

**Rule 219.**

220.—(1) Where a person is arrested under a warrant of commitment issued under any of the provisions of the Act and Rules, other than sections 214 and 218 of the Act, and Rule 64 of the Rules, he shall be forthwith conveyed in custody of the Bailiff or Officer apprehending him to the prison of the Court within the ordinary jurisdiction of which he is apprehended, and kept therein for the time mentioned in the warrant of commitment, unless sooner discharged by the order of the Court which originally issued the warrant of commitment, or otherwise by law.

Prison to which a person arrested is to be conveyed, and production and custody of persons arrested.

(2) Where a person is arrested under a warrant, issued under section 214 or section 218 of the Act, or under Rule 64 of the Rules, he shall be forthwith conveyed in custody of the Bailiff or Officer apprehending him to the prison of the Court within the ordinary jurisdiction of which he is apprehended; and the Governor or Keeper of such prison shall produce such person before the Court as it may from time to time direct, and shall safely keep him until such time as the Court shall otherwise order, or such person shall be otherwise discharged by law: Provided that where any such person is conveyed to a prison other than the prison used by the Court which originally issued the warrant in cases of orders of commitment made by such Court in the exercise of its ordinary jurisdiction, the Court may by order direct such person to be transferred to such last mentioned prison; and on receipt of such order the Governor or Keeper of the prison to which such person has been conveyed shall cause such person to be conveyed in proper custody to the prison mentioned in such order, and the Governor or Keeper of such last mentioned prison shall, on production of such Order and of the warrant of arrest, receive such person, and shall produce him before the Court, as it may from time to time direct, and shall safely keep him until such time as the Court shall otherwise order, or such person shall be otherwise discharged by law.

## MISCELLANEOUS MATTERS.

221. The Board of Trade may from time to time issue general orders or regulations for the purpose of regulating any matters under the Act or the Rules which are of an administrative and not of a judicial character. Judicial notice shall be taken of any general orders or regulations which are printed by the King's printers, and purport to be issued under the authority of the Board of Trade.

Board of Trade orders.

For regulations issued by the Board of Trade under this rule, see Palmer's Company Precedents, Pt. II., 13th edit., p. 1257.

222. The Court may, in any case in which it shall see fit, extend or abridge the time appointed by the Rules or fixed by any order of the Court for doing any act or taking any proceeding.

Enlargement or abridgment of time.

This rule was utilized in *Reversionary Interest Society (f)*, *Brin's Oxygen Co. (g)*, and cases cited *supra*, p. 829.

(f) 1892, W. N. 60.

(g) 1899, W. N. 44.

**Rule 223.** 223.—(1) No proceedings under the Act or the Rules shall be invalidated by any formal defect or by any irregularity, unless the Court before which an objection is made to the proceeding is of opinion that substantial injustice has been caused by the defect or irregularity, and that the injustice cannot be remedied by any order of that Court.

Formal defect not to invalidate proceedings.

(2) No defect or irregularity in the appointment or election of an Official Receiver, Liquidator,<sup>1</sup> or member of a Committee of Inspection shall vitiate any act done by him in good faith.

<sup>1</sup> See also s. 188 (5), *ante*, p. 413.

If the requisite length of notice by advertisement has not been given (*h*), or a slip has been made in the accurate statement of the company's name (*i*), the Court has power to dispense with exact compliance with the Rules. But the power will not be exercised lightly. Special circumstances must be shewn (*h*).

See note to Rule 27 as to defective or irregular advertisements.

Application of existing procedure.

224. In all proceedings in or before the Court, or any Judge, Registrar or Officer thereof, or over which the Court has jurisdiction under the Act and Rules, where no other provision is made by the Act or Rules, the practice procedure and regulations shall unless the Court otherwise in any special case directs, in the High Court be in accordance with the Rules of the Supreme Court and practice of the High Court, and in a Palatine Court and County Court in accordance, as far as practicable, with the existing Rules and practice of the Court in proceedings for the administration of assets by the Court.

See *English Joint Stock Bank (k)*, *E. p. Kintrea (l)*, *Pretoria Railway Co. (m)*.

Petitions in Liverpool and Manchester District Registries.

225. The provisions of Rule 2 of the Rules of the Supreme Court, 1887,<sup>1</sup> relating to petitions in the District Registries of Liverpool and Manchester, shall apply to petitions presented in those Registries under the Act and Rules.

<sup>1</sup> Rules of the Supreme Court, May, 1887 (S. R. & O. Rev., 1904, XII., Supreme Court, E., p. 131), printed in the Annual Practice in the notes to O. XXXV., r. 6A.

Annulment.

226. The Companies (Winding-up) Rules, 1909,<sup>1</sup> and all rules amending or supplementing the same and the forms thereby prescribed<sup>2</sup> are hereby revoked and annulled, except so far as they relate to any winding-up which commenced before the first day of January, 1891, provided that such revocation and annulment shall not prejudice or affect anything done or suffered before the date on which these rules come into operation under any Rule or Order which is hereby revoked and annulled and that no rule or practice which was annulled or repealed by the said Rules and Orders shall be revived by reason of the revocation and annulment hereby effected.

<sup>1</sup> S. R. & O. 1909 (No. 323), p. 61. p. 272; 1921 (No. 1247), p. 67; and  
<sup>2</sup> See S. R. & O. 1920 (No. 864), I., 1927 (Nos. 73 and 74), pp. 187 and 192.

(*h*) *City and County Bank*, 10 Ch. 470, 477; *Land and Sea Telegraph Co.*, 18 W. R. 1150.

(*i*) *Army and Navy Hotel*, 31 C. D. 644; *L'Industrie Verrière, Ltd.*, 1914,

W. N. 222.

(*k*) 3 Eq. 203.

(*l*) 5 Ch. 95.

(*m*) 1904, 2 Ch. 359.

227. These Rules may be cited as the Companies (Winding-up) Rules, **Rule 227.**  
1929. They shall come into operation on the 1st day of November, 1929.

Short title  
and com-  
mencement.

*Sankey, C.*

I concur,

*William Graham,*  
President of the Board of Trade.

The 29th day of August, 1929.



## APPENDIX.

## FORMS.

**Form 1.**

No. 1. (Rule 8.)

FORM OF SUMMONS (GENERAL).

(Title.\*)

\* See forms  
2 and 8.(a) Name of  
respondent.(b) Name and  
description of  
applicant.(c) State  
object of  
application.

Let (a) attend  
at o'clock in the on the day of , 19 , at  
noon on the hearing of an application of (b) for  
an order that (c)  
Dated the day of , 19 .  
This summons was taken out by of  
Solicitors for  
To

NOTE.—If you do not attend, either in person or by your solicitor, at the time and place above mentioned, such order will be made, and proceedings taken, as the Judge (or Registrar) may think just and expedient.

No. 2. (Rule 11.)

*General Title (High Court).*

In the High Court of Justice,  
Chancery Division,  
Companies Court

No. of 19 .

(a) Insert  
full name of  
company.

Mr. Justice

In the matter of (a)

Limited.

and

In the matter of the Companies Act, 1929,

No. 3. (Rule 11.)

*General Title (County Court).*

In the County Court of  
holden at

No. of 19 .

(a) Insert  
full name of  
company.

In the matter of (a)

Limited.

and

In the matter of the Companies Act, 1929.

No. 4. (Rule 25.)

PETITION.

(Title.)

(a) Insert title  
of Court.(b) Insert full  
name, title, &c.,  
of petitioner.

To (a)

The humble petition of (b) sheweth as follows:—

1. The Company, Limited (hereinafter called the company), was in  
the month of , incorporated under the Companies Acts.

**Form 4.**

2. The registered office of the company is at (c)  
 3. The nominal capital of the company is £ , divided into  
 shares of £ each. The amount of the capital paid up or credited as paid  
 up is £

(c) State the full address of the registered office so as sufficiently to show the district in which it is situate.

4. The objects for which the company was established are as follows :—  
 To  
 and other objects set forth in the memorandum of association thereof.  
 [Here set out in paragraphs the facts on which the petitioner relies, and conclude as follows] :—

Your petitioner therefore humbly prays as follows :—  
 (1.) That the Company, Limited, may be wound up by the Court under the provisions of the Companies Act, 1929.  
 (d) (That the voluntary winding up of the Company, Limited, may be continued but subject to the supervision of the Court.)  
 (2) Or that such other order may be made in the premises as shall be just.

(d) Add words in brackets ( ) if supervision order is asked for.

NOTE.—(f) It is intended to serve this petition on

(f) This note will be unnecessary if the company is petitioner.

No. 5. (Rule 25.)

PETITION BY UNPAID CREDITOR ON SIMPLE CONTRACT.

(Title.)

Paragraphs 1, 2, 3, and 4 as in No. 4.

5. The company is indebted to your petitioner in the sum of £ for  
 (a)  
 6. Your petitioner has made application to the company for payment of his debt, but the company has failed and neglected to pay the same or any part thereof.

(a) State consideration for the debt, with particulars so as to establish that the debt claimed is due.

7. The company is [insolvent and] unable to pay its debts.  
 8. In the circumstances it is just and equitable that the company should be wound up.  
 Your petitioner, therefore, &c. [as in No. 4].

(a) If the winding up is to be subject to supervision, insert instead of " by " the words " subject to the supervision of."  
 (b) Insert name and address of Petitioner.

No. 6. (Rule 27.)

ADVERTISEMENT OF PETITION.

(Title.)

Notice is hereby given that a petition for the winding up of the above-named company by (a) the High Court of Justice [or the county court of holden at ] [or, as the case may be] was, on the day of 19 , presented to the said Court by (b). And that the said petition is directed to be heard before the Court sitting at on the day of 19 ; and any creditor or contributory of the said company desirous to support or oppose the making of an order on the said petition may appear at the time of hearing in person or by his (c) counsel for that purpose ; and a copy of the petition will be furnished to any creditor or contributory of the said company requiring the same by the undersigned on payment of the regulated charge for the same.

(c) In the county court add

Signed (d) [Name]  
 [Address]

" solicitor or."  
 (d) To be signed by the petitioner or by the petitioner if he has no solicitor.

NOTE.—Any person who intends to appear on the hearing of the said petition must serve on or send by post to the above-named, notice in writing of his intention so to do. The notice must state the name and address of the person, or, if a firm, the name and address of the firm, and must be signed by the person or firm, or his or their solicitor (if any), and must be served, or if posted, must be sent by post in sufficient time to reach the above-named not later than (e) o'clock in the afternoon of the of , 19 .

(e) If the day appointed for the hearing of the petition is a Monday then 1 p.m. on the Saturday, previous to such Monday, if the day appointed for the hearing is on any other day then 6 p.m. on the day immediately preceding the day so appointed.

**Form 7.**

## No. 7. (Rule 28.)

## AFFIDAVIT OF SERVICE OF PETITION ON MEMBERS, OFFICERS, OR SERVANTS.

(Title.)

In the matter of a petition dated

I, \_\_\_\_\_, of \_\_\_\_\_, make oath and say:—

1. [In the case of service of petition on a company by leaving it with a member, officer, or servant at the registered office, or if no registered office at the principal or last known principal place of business of the company.]

That I did on \_\_\_\_\_ day, the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_, serve the above-named company with the above-mentioned petition by delivering to and leaving with [name and description] a member (or officer) (or servant) of the said company a copy of the above-mentioned petition, duly sealed with the seal of the Court, at [office or place of business as aforesaid], before the hour of \_\_\_\_\_ in the \_\_\_\_\_ noon.

2. [In the case of no member, officer, or servant of the company being found at the registered office or place of business.]

That I did on \_\_\_\_\_ day, the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_, having failed to find any member, officer, or servant of the above-named company at [here state registered office or place of business], leave there a copy of the above-mentioned petition, duly sealed with the seal of the Court, before the hour of \_\_\_\_\_ in the \_\_\_\_\_ noon [add with whom such sealed copy was left, or where, e.g.: affixed to door of offices, or placed in letter box, or otherwise.]

3. [In the case of directions by the Court as to the member, officer, or servant of the company to be served.]

That I did on \_\_\_\_\_ day, the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_, serve [name or names and description] with a copy of the above-mentioned petition, duly sealed with the seal of the Court, by delivering the same together with a true copy of the order for substituted service dated \_\_\_\_\_ 19 \_\_\_\_\_ personally to the said \_\_\_\_\_, at [place] before the hour of \_\_\_\_\_ in the \_\_\_\_\_ noon.

4. The said petition is now produced and shown to me, marked A.

Sworn at, &c.

## No. 8. (Rule 28.)

## AFFIDAVIT OF SERVICE OF PETITION ON LIQUIDATOR.

(Title.)

In the matter of a petition, dated \_\_\_\_\_, for winding up the above company [by] or [under the supervision of] the Court [as the case may be].

I, \_\_\_\_\_, of \_\_\_\_\_, make oath and say:—

That I did, on \_\_\_\_\_ day, the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_, serve [name and description] the liquidator of the above-named company, with a copy of the above-mentioned petition, duly sealed with the seal of the Court, by delivering the same personally to the said \_\_\_\_\_ at [place], before the hour of \_\_\_\_\_ in the \_\_\_\_\_ noon.

The said petition is now produced and shown to me, marked A.

Sworn at, &c.

## No. 9. (Rule 29.)

## AFFIDAVIT VERIFYING PETITION.

(Title.)

I, A.B., of &c., make oath and say, that such of the statements in the petition now produced and shown to me, and marked with the letter A, as relate to (a) my own acts and deeds are true, and such of the said statements as relate to the acts and deeds of any other person or persons I believe to be true.

Sworn, &c.

(a) If the petition is by a firm insert "the acts and deeds of my said firm."

No. 10. (Rule 29.)

Form 10.

AFFIDAVIT VERIFYING PETITION OF A LIMITED COMPANY.

(Title.)

I, A.B., of &c., make oath and say as follows:—

1. I am [a director] [the secretary] of \_\_\_\_\_ Company, Limited, the petitioner in the above matter, and am duly authorised by the said petitioner to make this affidavit on its behalf.

2. Such of the statements in the petition now produced and shown to me marked with the letter A as relate to the acts and deeds of the said petitioner are true and such of the statements as relate to the acts and deeds of any other person or persons I believe to be true.

Sworn, &c.

No. 11. (Rules 31 and 40.)

ORDER APPOINTING A PROVISIONAL LIQUIDATOR AFTER PRESENTATION OF PETITION, AND BEFORE ORDER TO WIND UP.

the \_\_\_\_\_ day of \_\_\_\_\_, 19 .

(Title.)

Upon the application, &c., and upon reading, &c., the Court doth hereby appoint [one of] the Official Receiver [s] attached to the Court [or as may be] to be Provisional Liquidator of the above-named company. And the Court doth hereby limit and restrict the powers of the said Provisional Liquidator to the following acts, that is to say [*describe the acts which the Provisional Liquidator is to be authorised to do and the property of which he is to take possession*].

NOTE.—It will be the duty of such of the persons as are liable to make out or to concur in making out a Statement of Affairs as the Official Receiver may require to attend on the Official Receiver at such time and place as he may appoint and to give him all information he may require.

No. 12. (Rule 33.)

NOTICE OF INTENTION TO APPEAR ON PETITION.

(Title.)

Take notice that A.B., of (a) a creditor for £ \_\_\_\_\_ of (or contributory holding (b) shares in) the above company intends to appear on the hearing of the petition advertised to be heard on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_, and to support (or oppose) such petition.

(Signed) (c)

[Address.]

To \_\_\_\_\_

(a) State full name, or if a firm, the name of the firm and address.

(b) State number and class of shares held.

(c) To be signed by the person or his solicitor or London Agent.

No. 13. (Rule 34.)

LIST OF PARTIES ATTENDING THE HEARING OF A PETITION.

(Title.)

The following are the names of those who have given notice of their intention to attend the hearing of the petition herein, on the \_\_\_\_\_ day of \_\_\_\_\_, 19 .

Name.	Address.	Name and Address of Solicitor of party who has given notice.	Creditors. Amount of debt.	Contributories. Number of Shares.	Opposing.	Supporting.



## THE COMPANIES (WINDING-UP) RULES, 1929.

Form 14.

No. 14. (Rule 37.)

NOTIFICATION TO OFFICIAL RECEIVER OF WINDING UP ORDER.

(Title.)

To the Official Receiver of the Court.

(Address.)

Order pronounced this day by the Honourable Mr. Justice [or, as the case may be] for winding up the under-mentioned company under the Companies Act, 1929.

Name of Company.	Registered Office of Company.	Petitioner's Solicitor.	Date of Presentation of Petition.

No. 15. (Rule 37.)

NOTIFICATION TO OFFICIAL RECEIVER OF ORDER PRONOUNCED FOR APPOINTMENT OF PROVISIONAL LIQUIDATOR PRIOR TO WINDING UP ORDER BEING MADE.

(Title.)

To the Official Receiver of the Court.

(Address.)

Order pronounced this day by the Honourable Mr. Justice [or, as the case may be] for the appointment of (a) as Provisional Liquidator prior to any Winding up Order being made.

(a) Insert "an Official Receiver" or if some other person has been appointed the name, address and description of such person.

Name of Company.	Registered Office of Company.	Petitioner's Solicitor.	Date of Presentation of Petition.

No. 16. (Rule 40.)

ORDER FOR WINDING UP BY THE COURT.

day of , 19 .

(Title.)

Upon the petition of the above-named company [or A.B., of &c., a creditor [or contributory] of the above-named company], on the day of 19 , preferred unto the Court, and upon hearing for the petitioner, and for , and upon reading the said petition, an affidavit of (the said petitioner), filed, &c., verifying the said petition, an affidavit of L.M., filed the day of 19 , the London Gazette of the day of 19 , the newspaper of the day of [enter any other papers], each containing an advertisement of the said petition [enter any other evidence], this Court doth order

that the said Company be wound up by this Court under the provisions of the Companies Act, 1929, and that [one of] the Official Receiver[s] attached to this Court (a) be constituted Provisional Liquidator of the affairs of the Company.

**Form 16.**

And it is ordered that the costs of of the said petition be taxed and paid out of the assets of the said Company.

(a) or as may be (see s. 180 of the Act).

NOTE.—It will be the duty of such of the persons as are liable to make out or to concur in making out a statement of affairs as the Official Receiver may require to attend on the Official Receiver at such time and place as the Official Receiver may appoint and to give him all information he may require.

No. 17. (Rule 41) (1) (d).

NOTICE OF ORDER TO WIND UP (FOR NEWSPAPER).

The Companies Act, 1929.

In the matter of , Limited.

Winding up Order made , 19 ,

Date and place of first meetings :—

Creditors 19 , at

Contributories 19 , at

Official Receiver and

Provisional Liquidator.

No. 18. (Rule 41) (2).

ORDER FOR WINDING UP, SUBJECT TO SUPERVISION.

day, the day of , 19 .

(Title.)

Upon the petition, &c., this Court doth order that the voluntary winding up of the said Company, Limited, be continued, but subject to the supervision of this Court; and any of the proceedings under the said voluntary winding up may be adopted as the Court shall think fit; and it is ordered that the liquidator appointed in the voluntary winding up of the said Company, or other the liquidator for the time being, do on the day of next, and thenceforth every three months file with the Registrar a report in writing as to the position of, and the progress made with, the winding up of the said Company, and with the realization of the assets thereof, and as to any other matters connected with the winding up as the Court may from time to time direct. And it is ordered that no bill of costs, charges, or expenses, or special remuneration of any solicitor employed by the liquidator of the said Company, or any remuneration, charges, or expenses of such liquidator, or of any manager, accountant, auctioneer, broker, or other person, be paid out of the assets of the said Company, unless such costs, charges, expenses, or remuneration, shall have been taxed or allowed by the Registrar. And it is ordered that all such costs, charges, expenses, and remuneration, be taxed and ascertained accordingly. And it is ordered that the costs of the petitioner and of [here insert any directions as to allowance of costs of petitioners and of person appearing]. And the creditors, contributories, and liquidator of the said Company, and all other persons interested, are to be at liberty to apply generally as there may be occasion.

No. 19. (Rules 43 and 44.)

ORDER OF TRANSFER.

(Title.)

Upon the application of (a) and upon hearing and upon reading it is ordered that all further proceedings in the winding up of the above-named Company, Limited, be transferred from the (b) Court to the (c) Court.

Dated this day of , 19 .

(a) Name of applicant.  
(b) Court from which the transfer is to be made.  
(c) Court to which the transfer is to be made.

**Form 20.**

No. 20. (Rule 46.)

## NOTICE OF TRANSFER OF PROCEEDINGS TO THE BOARD OF TRADE AND OFFICIAL RECEIVER.

(Title.)

The proceedings in the winding up of the above-named company have been by order dated the 19 , transferred to this Court from the [High Court] or [the County Court of , holden at ], [or as the case may be] and have had the above letter and number allotted to them. The letter and number before transfer were

Dated this            day of            , 19 .

Registrar.

No. 21. (Rule 49.)

## AFFIDAVIT BY SPECIAL MANAGER VERIFYING ACCOUNT.

(Title.)

I,            of            , make oath and say as follows:—

1. The account hereunto annexed, marked with the letter A, produced and shown to me at the time of swearing this my affidavit, and purporting to be my account as special manager of the estate or business of the above-named company, contains a true account of all and every sums and sum of money received by me or by any other person or persons by my order or to my knowledge or belief for my use on account or in respect of the said estate or business.
  2. The several sums of money mentioned in the said account hereby verified to have been paid or allowed have been actually and truly so paid and allowed for the several purposes in the said account mentioned.
  3. The said account is just and true in all and every the items and particulars therein contained, according to the best of my knowledge and belief.
- Sworn, &c.

No. 22. (Rule 50.)  
STATEMENT OF AFFAIRS.

STATEMENT OF AFFAIRS on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, the date of the Winding-up Order (or such other date as the Official Receiver has for special reasons directed).  
I.—As regards Creditors.

Gross Liabilities.		Liabilities.	Expected to rank.		Assets.		Estimated to produce.	
£	s. d.		£	s. d.	£	s. d.	£	s. d.
		Debts and liabilities, viz. :—			(a.) Property as per List "H," viz. :—			
		(a.) (State number) Unsecured creditors as per List "A"			(a.) Cash at bankers			
		(b.) Creditors fully secured (not including debenture holders), as per List "B"			(b.) Cash in hand			
		Estimated value of securities			(c.) Stock in trade			
		Carried to List "C"			(Estimated cost, £)			
		Balance to contra (d)			(d.) Machinery			
		(c.) Creditors partly secured, as per List "C"			(e.) Trade fixtures, fittings, utensils, &c.			
		Less estimated value of securities			(f.) Investments in shares, &c.			
		Estimated to rank for dividend			(g.) Loans on mortgage			
		(d.) Liabilities on bills discounted other than company's own acceptances for value as per List "D"			(h.) Other property, viz. :—			
		Of which it is expected will rank for dividend			(i.) Book debts (debtors), as per List "I," viz. :—			
		(e.) Other liabilities, as per List "E"			Good...			
		Of which it is expected will rank for dividend			Doubtful			
		(f.) Preferential creditors for rates, taxes, wages, &c., as per List "F"			Bad			
		deducted contra						
		(g.) Loans on debenture bonds, as per List "G"						
		deducted contra (holders)						
		Estimated surplus (if any) after meeting liabilities of company, subject to cost of liquidation						

The nominal amount of unpaid capital liable to be called up is £ \_\_\_\_\_ which is [available to meet above deficiency] or [charged to debenture holders], or as the case may be.



**Form 22.**

No. 22—continued.

## STATEMENT OF AFFAIRS.

## II.—As regards Contributors.

		£	s.	d.	£	s.	d.	Estimated Surplus as above (if any) subject to cost of Liquidation	£	s.	d.
(a) Where capital is issued as partly paid up the form should be altered accordingly.	Capital issued and allotted, viz. :—										
	Founders' Shares of £ per share										
	( Shareholders).										
	(a) Issued as fully paid.										
	Amount called up at £ per share, as per List "L" ... ..										
	Ordinary Shares of £ per share										
	( Shareholders).										
(b) Add particulars of any other capital.	(a) Issued as fully paid.										
	Amount called up at £ per share, as per List "M" ... ..										
	Preference shares of £ per share.										
	( Shareholders).										
	(a) Issued as fully paid.										
Amount called up at £ per share, as per List "N" ... ..											
(b) Amount, if any, paid in advance of call											
	£										
Less unpaid calls estimated to be irrecoverable ...	£										
Add deficiency to meet liabilities as above								Total deficiency as explained in Statement "O" ... ..			
	£								£		

I, \_\_\_\_\_ of \_\_\_\_\_ make oath and say that the foregoing Statement and the Several Lists hereunto annexed marked \_\_\_\_\_ are, to the best of my knowledge and belief, a full, true, and complete statement of the affairs of the above-named Company, on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, the date of the winding-up order. (a)

(a) Where the Official Receiver has directed any date other than the date of the winding-up order substitute such other date.

NOTE.—The Commissioner is particularly requested, before swearing the Affidavit, to ascertain that the full name, address, and Description of the Deponent are stated, and to initial all crossings-out or other alterations on the printed form. A deficiency in the Affidavit in any of the above respects will entail its refusal by the Court, and will necessitate its being re-sworn.

Sworn at \_\_\_\_\_ in the  
County of \_\_\_\_\_ this \_\_\_\_\_  
day of \_\_\_\_\_ 19\_\_\_\_  
Before me \_\_\_\_\_ Signature.  
A Commissioner, &c.

## LIST "A."

## UNSECURED CREDITORS.

The names to be arranged in alphabetical order and numbered consecutively, creditors for £10 and upwards being placed first.

NOTES.—1. When there is a contra account against the creditor, less than the amount of his claim against the company, the amount of the creditor's claim and the amount of the contra account should be shown in the third column, and the balance only be inserted under the heading "Amount of Debt," thus :—

	£	s.	d.
Total amount of claim	...	...	...
Less : Contra account	...	...	...

No such set-off should be included in List "I."

2. The particulars of any bills of exchange and promissory notes held by a creditor should be inserted immediately below the name and address of such creditor.

3. The names of any creditors who are also contributories, or alleged to be contributories, of the company must be shown separately, and described as such at the end of the List.

Form 22.

No.	Name.	Address and Occupation.	Amount of Debt.			Date when contracted.		Consideration.
						Month.	Year.	
			£	s.	d.			

Signature

Dated 19 .

LIST "B."

CREDITORS FULLY SECURED (NOT INCLUDING DEBENTURE HOLDERS).

No.	Name of Creditor.	Address and Occupation.	Amount of Debt.			Date when contracted.		Consideration.	Particulars of Security.	Date when given.	Estimated value of Security.			Estimated Surplus from Security.		
						Month.	Year.				£	s.	d.	£	s.	d.
			£	s.	d.						£	s.	d.	£	s.	d.

Signature

Dated 19 .

LIST "C."

CREDITORS PARTLY SECURED.

(State whether also Contributories of the Company.)

No.	Name of Creditor.	Address and Occupation.	Amount of Debt.			Date when contracted.		Consideration.	Particulars of Security.	Month and Year when given.	Estimated value of Security.			Balance of Debt Unsecured.		
						Month.	Year.				£	s.	d.	£	s.	d.
			£	s.	d.						£	s.	d.	£	s.	d.

Signature

Dated 19 .

## THE COMPANIES (WINDING-UP) RULES, 1929.

Form 22.

## LIST "D."

LIABILITIES OF COMPANY ON BILLS DISCOUNTED OTHER THAN THEIR OWN ACCEPTANCES FOR VALUE.

No.	Acceptor's Name, Address, and Occupation.	Whether liable as Drawer or Indorser.	Date when due.	Amount.			Holder's Name, Address, and Occupation (if known).	Amount expected to rank for Dividend.		
				£	s.	d.		£	s.	d.

Signature

Dated 19 .

## LIST "E." OTHER LIABILITIES.

FULL PARTICULARS OF ALL LIABILITIES NOT OTHERWISE SCHEDULED TO BE GIVEN HERE.

No.	Name of Creditor or Claimant.	Address and Occupation.	Amount of Liability or Claim.			Date when Liability incurred.		Nature of Liability.	Con-sidera-tion.	Amount expected to rank against Assets for Dividend.		
			£	s.	d.	Month.	Year.			£	s.	d.

Signature

Dated 19 .

## LIST "F."

PREFERENTIAL CREDITORS FOR RATES, TAXES, SALARIES, WAGES AND OTHERWISE.

No.	Name of Creditor.	Address and Occupation.	Nature of Claim.	Period during which Claim accrued due.	Date when due.	Amount of Claim.			Amount payable in full.			Difference ranking for Dividend.		
						£	s.	d.	£	s.	d.	£	s.	d.

Signature

Dated 19 .

LIST "G."

LIST OF DEBENTURE HOLDERS.

The Names to be arranged in alphabetical order and numbered consecutively. *Separate Lists* must be furnished of holders of each issue of Debentures, should more than one issue have been made.

No.	Name of Holder.	Address.	Amount.			Description of Assets over which Security extends.
			£	s.	d.	

Signature

Dated 19 .

LIST "H."

PROPERTY.

Full particulars of every description of property not included in any other list are to be set forth in this list.

Full Statement and Nature of Property.	Estimated Cost.			Estimated to produce.		
	£	s.	d.	£	s.	d.
(a) Cash at Bankers ... ..						
(b) Cash in hand ... ..						
(c) Stock in Trade, at ... ..						
(d) Machinery, at ... ..						
(e) Trade fixtures, fittings, office furniture, utensils, &c. ... ..						
(f) Investments in Stocks or Shares, &c.						[State particulars.]
(g) Loans for which Mortgage or other security held ... ..						[State particulars.]
(h) Other property, viz. :— ... ..						

Signature

Dated 19 .



**Form 22.**

LIST "I."

DEBTS DUE TO THE COMPANY.

The names to be arranged in alphabetical order, and numbered consecutively.

NOTE.—If any debtor to the Company is also a creditor, but for a less amount than his indebtedness, the gross amount due to the Company and the amount of the Contra account should be shown on the 3rd column, and the balance only be inserted under the heading "Amount of Debt," thus:—

	£	s.	d.
Due to company	...	...	...
Less : Contra account	...	...	...

No such claim should be included in sheet "A."

No.	Name.	Residence and Occupation.	Amount of Debt.									Folio of Ledger or other Book where Particulars to be found.	When contracted.		Estimated to produce.	Particulars of any Securities held for Debt.	
			Good.			Doubtful.			Bad.				Month.	Year.			
			£	s.	d.	£	s.	d.	£	s.	d.						£

Signature \_\_\_\_\_  
Dated \_\_\_\_\_ 19 .

LIST "J."

BILLS OF EXCHANGE, PROMISSORY NOTES, &C., ON HAND AVAILABLE AS ASSETS.

No.	Name of Acceptor of Bill or Note.	Address, &c.	Amount of Bill or Note.			Date when due.	Estimated to produce.			Particulars of any Property held as Security for Payment of Bill or Note.
			£	s.	d.		£	s.	d.	

Signature \_\_\_\_\_  
Dated \_\_\_\_\_ 19 .

LIST "K."

Form 22.

UNPAID CALLS.

Con-secutive No.	No. in Share Register.	Name of Shareholder.	Address and Occupation.	No. of Shares held.	Amount of Call per Share unpaid.			Total amount due.			Estimated to realise.		
					£	s.	d.	£	s.	d.	£	s.	d.

Signature

Dated 19 .

LIST "L."

LIST OF FOUNDERS' SHARES.

Consecutive No.	Register No.	Name of Shareholder.	Address.	Nominal amount of Share.	No. of Shares held.	Amount per Share called up.			Total amount called up.		
						£	s.	d.	£	s.	d.

Signature

Dated 19 .

LIST "M."

LIST OF ORDINARY SHARES.

Con-secutive No.	Register No.	Name of Shareholder.	Address.	Nominal amount of Share.	No. of Shares held.	Amount per Share called up.			Total amount called up.		
						£	s.	d.	£	s.	d.

Signature

Dated 19 .

C.A.

S K

## Form 22.

LIST "N."  
LIST OF PREFERENCE SHARES.

Con-secutive No.	Register No.	Name of Shareholder.	Address.	Nominal amount of Share.	No. of Shares held.	Amount per Share called up.			Total amount called up.		
						£	s.	d.	£	s.	d.

Signature

Dated

19 .

## LIST "O" (i).

## Deficiency Account.

## (i) DEFICIENCY ACCOUNT WHERE WINDING-UP ORDER (1) MADE WITHIN THREE YEARS OF FORMATION OF COMPANY.

	£ s. d.				£ s. d.		
	£	s.	d.		£	s.	d.
I. Gross profit (if any) arising from carrying on business from date of formation of Company to date of Winding-up Order (1) (as per Trading Account annexed) ... ..				I. Expenditure in carrying on business from date of formation of Company to date of Winding-up Order (1), viz. :—			
II. Receipts, if any, during same period from under-mentioned sources :—							
Interests on Loans ...							
Interests on Deposits							
Transfer Fees ...							
Amount paid on Shares issued and subsequently forfeited (as per list annexed) ... ..				II. General Expenditure :			
III. Other receipts, if any, during same period not included under any of the above headings, viz. ...				Salaries ... ..			
IV. Deficiency as per Statement of Affairs—Part II.				Wages not charged in Trading Account ... ..			
				Rent ... ..			
				Rates and Taxes ... ..			
				Law Costs ... ..			
				Commission ... ..			
				Interest on Loans ... ..			
				Interest on Debentures ... ..			
				Miscellaneous expenditure (as per details annexed)			
				III. Directors' fees from date of formation of Company to date of Winding-up Order (1) ...			
				IV. Dividends declared during same period			
				V. Losses and depreciation written off in Company's books (2) :—			
				Bad Debts ... ..			
				Losses on Investments ... ..			
				Depreciation on Property ... ..			
				Preliminary Expenses ... ..			
				VI. Losses and depreciation not written off in Company's books, now written off by the Directors (2) :—			
				Bad Debts ... ..			
				Losses on Investments ... ..			
				Depreciation on Property ... ..			
				Preliminary Expenses ... ..			
				VII. Other Losses and Expenses ... ..			
Total amount to be accounted for ... .. (3) £				Total amount accounted for ... .. (3) £			

NOTES.—(1) Where the Official Receiver has so directed substitute any other date.

(2) Where particulars are numerous they should be inserted in a separate Schedule.

(3) These figures should agree.

Signature

Dated

19 .

LIST "O" (ii).  
Deficiency Account.

(ii) DEFICIENCY ACCOUNT WHERE WINDING-UP ORDER (1) MADE MORE THAN THREE YEARS AFTER FORMATION OF COMPANY.

		£	s.	d.			£	s.	d.		
I.	Excess of Assets over Capital and Liabilities on the (2) day of 19 (If any), as per Company's Balance Sheet. (This and any previous Balance Sheets to be annexed or handed to O.R.)				I.	Excess of Capital and Liabilities over Assets on the (2) day of 19 (If any), as per Company's Balance Sheet. (This and any previous Balance Sheets to be annexed or handed to O.R.)					
II.	Gross profit (if any) arising from carrying on business from the (2) day of 19, to date of Winding-up Order (1) as per Trading Account annexed				II.	Expenses of carrying on business from the (2) day of 19, to date of Winding-up Order (1), viz.:-					
							Amount dis-charged.		Due at date of Winding-up Order (1)		
II.	Receipts (if any) during same period from under-mentioned sources :-										
	Interest on Loans ...				General Expenditure :-	£	s.	d.	£	s.	d.
	Interest on Deposits ...				Salaries ...						
	Transfer Fees ...				Wages not charged in Trading Account ...						
	Amounts paid on shares issued and subsequently forfeited (as per List annexed) ...				Rent ...						
IV.	Other receipts (if any) during same period not included under any of the above headings ...				Rates and Taxes ...						
V.	Deficiency as per Statement of Affairs (Part II.)				Law Costs ...						
					Commission ...						
					Interest on Loans ...						
					Interest on Debentures ...						
					Miscellaneous expenditure (as per details annexed) ...						
					III. Directors' Fees from the (2) day of 19, to date of Winding-up Order (1) ...						
					IV. Dividends declared during same period ...						
					V. Losses and depreciation from the day of 19 (2), written off in Company's books, viz. (3) :-						
					Bad Debts ...						
					Losses on Investments ...						
					Depreciation of Property ...						
					Preliminary Expenses ...						
					VI. Losses and depreciation not written off in Company's books, now written off by Directors (3) :-						
					Bad Debts ...						
					Losses on Investments ...						
					Depreciation of Property ...						
					Preliminary Expenses ...						
					VII. Other Losses and Expenses (3) ...						
					Total amount accounted for ... (4) £						
					Total amount to be accounted for ... (4) £						

NOTES.—(1) Where the Official Receiver has so directed substitute any other date.  
 (2) Three years before date of Winding-up Order or such other date as the Official Receiver has directed.  
 (3) Where particulars are numerous they should be inserted in a separate Schedule.  
 (4) These figures should agree.

Signature

Dated

19 .

3 M 2



**Form 22.**

LIST "P."

IN SUBSTITUTION FOR SUCH OF THE LISTS NAMED "A" TO "O" AS WILL HAVE TO BE RETURNED BLANK.

LIST.	PARTICULARS, AS PER FRONT SHEET.	REMARKS. <i>Where no particulars are entered on any one or more of the Lists named "A" to "O" the word "Nil" should be inserted in this column opposite the particular List or Lists left blank.</i>
A	Unsecured Creditors ... ..	
B	Creditors fully secured (not including debenture holders)	
C	Creditors partly secured ... ..	
D	Liabilities on Bills discounted other than the Company's own acceptances for value ... ..	
E	Other liabilities ... ..	
F	Preferential Creditors for rates, taxes, wages, &c. ...	
G	Loans on Debenture Bonds ... ..	
H	Property ... ..	
I	Book Debts ... ..	
J	Bills of Exchange or other similar securities on hand ...	
K	Unpaid Calls ... ..	
L	Founders' Shares ... ..	
M	Ordinary Shares ... ..	
N	Preference Shares ... ..	
O	Deficiency Account... ..	

Signature

Dated 19 .

No. 23. (Rule 56.)

REPORT OF RESULT OF MEETING OF CREDITORS OR CONTRIBUTORIES.

In the matter, &c.

I, A.B., the Official Receiver of the Court [or as the case may be] chairman of a meeting of the creditors [or contributories] of the above-named company, summoned by advertisement in the newspaper of the 19, and in the "London Gazette" of the 19, and by notice dated 19, and held on the day of 19, at , in the county of do hereby report to the Court the result of such meeting as follows:—

The said meeting was attended, either personally or by proxy, by creditors whose proofs of debt against the said company were admitted for voting purposes, amounting in the whole to the value of £ [or by contributories, holding in the whole shares in the said company, and entitled respectively by the regulations of the company to votes].

The question submitted to the said meeting was, whether the creditors [or contributories] of the said company wished that an application should be made to the Court for appointing (1) a liquidator in the place of the Official Receiver and (2) a Committee of Inspection [or other the proposal submitted to the meeting].

The said meeting was unanimously of opinion that the said proposal should [or should not] be adopted; [or the result of the voting upon such question was as follows:] (a)

Dated this day of , 19 .

(Signed) H.T.  
Chairman.

(a) Here set out the total number and value of the creditors or the total number and voting power of the Contributories voting for and against each resolution.

No. 24. (Rule 56 (5).)

ORDER APPOINTING LIQUIDATOR.

(Title.)

the day of , 19 .

Upon the application of the Official Receiver and Provisional Liquidator of the above-named company, by summons dated and upon hearing the application

**Form 24.**

in person and upon reading the order to wind up the said company dated 19 , and the reports of the Official Receiver of the results of the meetings of creditors and contributories made to the Court and respectively dated the , and the affidavit of as to the fitness of the Liquidator hereinafter named filed

It is ordered that of be appointed Liquidator of the above-named company.

(a) And it is ordered that the following persons be appointed a committee of inspection to act with the said Liquidator, namely :—

*(a) To be struck out if no Committee of Inspection appointed.*

And it is ordered that the said liquidator do within 7 days from the date of this order give security to the satisfaction of the Board of Trade as provided by the Companies (Winding-up) Rules, 1929.

And notice of this order is to be gazetted and advertised in the

No. 25. (Rule 56 (6).)

ADVERTISEMENT OF APPOINTMENT OF LIQUIDATOR.

In the matter of , Limited.  
By order of the , dated the day of 19 , Mr. of has been appointed liquidator of the above-named company with [or without] a committee of inspection.  
Dated this day of 19 .

No. 26. (Rule 57.)

CERTIFICATE THAT LIQUIDATOR OR SPECIAL MANAGER HAS GIVEN SECURITY.

*(Title.)*

This is to certify that A.B., of , who was on the day of 19 , appointed Liquidator [or special manager] of the above-named company, has duly given security to the satisfaction of the Board of Trade.

Dated this day of , 19 .  
By the Board of Trade,  
(Signed) J.S.

No. 27. (Rule 60.)

ORDER DIRECTING A PUBLIC EXAMINATION.

*(Title.)*

Upon reading the reports of the official receiver in the above matter, dated respectively the day of 19 , the day of 19 , and

It is ordered that the several persons whose names and addresses are set forth in the schedule hereto do attend before the Court on a day and at a place to be named for the purpose, and be publicly examined as to the promotion or formation of the company, and as to the conduct of the business of the company, and as to their conduct and dealings as directors or officers of the company.

THE SCHEDULE REFERRED TO.

Name.	Address.	Connection with the Company.

**Form 28.**

No. 28. (Rule 62.)

## NOTICE TO ATTEND PUBLIC EXAMINATION.

(Title.)

Whereas by an order of this court, made on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, it was ordered that you, the undermentioned \_\_\_\_\_ should attend before the Court on a day and at a place to be named for the purpose, and be publicly examined as to the promotion or formation of the company, and as to the conduct of the business of the company, and as to your conduct and dealings as (a)

(a) Insert director or officer [or as the case may be].

And whereas the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_ o'clock, in the \_\_\_\_\_ noon, before the \_\_\_\_\_ sitting at \_\_\_\_\_ has been appointed as the time and place for holding the said examination.

Notice is hereby given that you are required to attend at the said time and place, and at any adjournments of the examination which may be ordered, and to bring with you and produce all books, papers, and writings and other documents in your custody or power in any way relating to the above-named company.

And take notice that if you fail, without reasonable excuse, to attend at such time and place, and at the adjournments of the said public examination which may be ordered, you will be liable to be committed to prison without further notice.

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Official Receiver.

No. 29. (Rule 64.)

## WARRANT AGAINST PERSON WHO FAILS TO ATTEND EXAMINATION.

(Title.)

To X.Y., the officer of this Court [or where warrant issues from a county court, to the high bailiff and others the bailiffs of the said Court] and all peace officers within the jurisdiction of the said Court, and to the governor or keeper of the [here insert the prison].

(a) Name of person required to attend.

Whereas by Order of the Court dated \_\_\_\_\_ 19\_\_\_\_, (a) \_\_\_\_\_ was ordered to attend before the Court on a day and at a place to be named for the purpose of being publicly examined.

(b) Name or title of officer before whom examination is directed to be held.

And whereas by evidence taken upon oath, it hath been made to appear to the satisfaction of the Court that the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_ o'clock in the \_\_\_\_\_ noon before (b) \_\_\_\_\_ sitting at (c) \_\_\_\_\_ was appointed as the time and place for holding the said examination, and that notice of the said order and of the said time and place so appointed was duly served upon the said (a).

(c) Place of examination.

[And whereas the said (a) \_\_\_\_\_ did without good cause fail to attend on the said \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, for the purpose of being examined, according to the requirements of the said order of this Court made on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, directing him so to attend.]

[or, and that the said (a) \_\_\_\_\_ has absconded (or, and that there is reason to believe that the said (a) \_\_\_\_\_ is about to abscond) with a view to avoiding examination under the Companies Act, 1929.]

These are therefore to require you the said \_\_\_\_\_ [or high bailiff, bailiffs, and others], to take the said (a) \_\_\_\_\_ and to deliver him to the governor or keeper of the above-named prison, and you the said governor or keeper to receive the said (a) \_\_\_\_\_ and him safely to keep in the said prison until such time as this Court may order.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

No. 30. (Rule 65.)

## NOTES OF PUBLIC EXAMINATION WHERE A SHORTHAND WRITER IS APPOINTED.

(Title.)

(a) Mr. \_\_\_\_\_ an officer [or as the case may be] of the above-named company.

Public examination of (a) \_\_\_\_\_  
Before \_\_\_\_\_ at the Court \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.  
The above-named \_\_\_\_\_, being sworn and examined at the time and place above-mentioned, upon the several questions following being put and propounded

to him, gave the several answers thereto respectively following each question, that is to say :— **Form 30.**

A.

These are the notes of the public examination referred to in the memorandum of public examination of \_\_\_\_\_, taken before me this \_\_\_\_\_ day of 19 \_\_\_\_\_.

No. 31. (Rule 65.)

NOTES OF PUBLIC EXAMINATION WHERE A SHORTHAND WRITER IS NOT APPOINTED.

(Title.)

Public examination of (a).  
Before \_\_\_\_\_ at the Court \_\_\_\_\_, this \_\_\_\_\_ day of 19 \_\_\_\_\_, (a) Mr. an officer [or as the case may be] of the above-named company.  
The above-named \_\_\_\_\_, being sworn and examined at the time and place above-mentioned, upon his oath saith as follows :—

A.

These are the notes of the public examination referred to in the memorandum of public examination of \_\_\_\_\_, taken before me this \_\_\_\_\_ day of 19 \_\_\_\_\_.

No. 32. (Rule 70.)

APPLICATION FOR APPOINTMENT OF SHORTHAND WRITER TO TAKE DOWN NOTES OF PUBLIC EXAMINATION AND ORDER THEREON.

(Title.)

*Ex parte* the Official Receiver.

I, \_\_\_\_\_ the Official Receiver herein, do hereby, pursuant to Rule 70 of the Companies (Winding Up) Rules, 1929, apply to the Court for an order for the appointment of \_\_\_\_\_ of \_\_\_\_\_ in the county of \_\_\_\_\_ to take down in shorthand the notes of examination of \_\_\_\_\_ at their public examination, the costs of taking such notes, and of making a transcript thereof, to be paid in accordance with Rule 70.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.

Official Receiver.

Before

Upon the application of the Official Receiver the Court hereby appoints \_\_\_\_\_ of \_\_\_\_\_ in the county of \_\_\_\_\_ to take down in shorthand the notes of examination of the persons mentioned in the above application at their public examination, or at any adjournment thereof, pursuant to Rule 70 of the Companies (Winding Up) Rules, 1929, the costs of taking such notes, and of making a transcript thereof, to be paid in accordance with Rule 70.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.

No. 33. (Rule 70.)

DECLARATION BY SHORTHAND WRITER.

(Title.)

Before  
I, \_\_\_\_\_ of \_\_\_\_\_, in the county of \_\_\_\_\_, the shorthand writer appointed by this Court to take down the examination of \_\_\_\_\_, do solemnly and sincerely declare that I will truly and faithfully take down the questions and answers put to and given by the said \_\_\_\_\_ in this matter, and will deliver true and faithful transcripts thereof as the Court may direct.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.

[Declared before me at the time and place above-mentioned.]



**Form 34.**

No. 34. (Rule 71.)

REPORT TO THE COURT WHERE PERSON EXAMINED REFUSES TO ANSWER TO  
SATISFACTION OF REGISTRAR OR OFFICER.

(Title.)

At the [public] examination of (a) held before me this day  
of 19 , the following question was allowed by me to be put to the  
said [ ].

Q. (b)  
The (c) refused to answer the said question.  
(or) The (c) answered the said question as follows :—  
A. (d)  
I thereupon named the day of 19 , at as the time and  
place for such [refusal to] answer to be reported to the Hon. Mr. Justice [or  
His Honour Judge ].  
Dated this day of 19 .

(a) e.g., A.B., a  
person ordered  
to attend for  
examination.  
(b) Here state  
question.  
(c) Witness.  
(d) Here insert  
answers (if  
any).

Registrar  
[or as the case may be].

## Form No. 35. (Rule 73.)

(Title.)

Pursuant to an Order of the Court dated the day of 19 ,  
I, the Liquidator of the above-named company, hereby disclaim all  
interest in the lease dated the day of 19 , whereby the  
premises (a) were demised to at a rent of £ per annum  
for a term of .  
Notice of this disclaimer has been given to .  
Dated this day of 19 .

(a) Insert  
description of  
the property  
disclaimed.

Liquidator.

## Form No. 36. (Rule 73.)

## NOTICE OF DISCLAIMER OF LEASE.

(Title.)

Take notice that, pursuant to an order of the Court, dated the day of  
19 , I, the Liquidator of the above-named company, by writing  
under my hand bearing date the day of 19 , disclaimed all  
interest in the lease dated the day of 19 , whereby the  
premises (a) were demised to at a rent of £ per annum  
for a term of .  
The above-mentioned disclaimer has been filed at the office of the registrar  
at (b)  
Dated this day of 19 .

(a) Insert  
description of  
the property  
disclaimed.  
(b) State  
address.

Liquidator.

To  
(Address)

## No. 37. (Rule 77.)

NOTICE BY LIQUIDATOR REQUIRING PAYMENT OF MONEY OR DELIVERY OF  
BOOKS, &c., TO LIQUIDATOR.

(Title.)

Take notice that I, the undersigned (a) , have been appointed liquidator  
of the above-named company, and that you, the undermentioned (b) are  
required, within days after service hereof, to pay to me [or deliver, convey,  
surrender, or transfer to or into my hands] as liquidator of the said com-  
pany at my office, situate at (c) &c., the sum of £ , being the  
amount of debt appearing to be due from you on your account with the said

(a) Name of  
liquidator.  
(b) Name of  
person to  
whom notice  
is addressed.  
(c) Address of  
liquidator's  
office.

company [or any money, property, books or papers], [or specifically describe the property] now being in your hands, and to which the said company is entitled [or otherwise as the case may be.]

**Form 37.**

Dated this            day of            19 .

(Signed)

Liquidator.

To (b)  
(Address)

No. 38. (Rule 78.)

PROVISIONAL LIST OF CONTRIBUTORIES TO BE MADE OUT BY LIQUIDATOR.

(Title.)

The following is a list of members of the company liable to be placed on the list of contributories of the said company, made out by me from the books and papers of the said company, together with their respective addresses and the number of shares [or extent of interest] to be attributed to each and the amount called up and the amount paid up in respect of such shares [or interest] so far as I have been able to make out or ascertain the same.

In the first part of the list, the persons who are contributories in their own right are distinguished.

In the second part of the said list, the persons who are contributories as being representatives of, or being liable to the debts of others, are distinguished.

FIRST PART.—CONTRIBUTORIES IN THEIR OWN RIGHT.

Serial No.	Name.	Address.	Description.	Number of Shares [or extent of Interest].	Amount called up at date of commencement of winding up.	Amount paid up at date of commencement of winding up.

SECOND PART.—CONTRIBUTORIES AS BEING REPRESENTATIVES OF, OR LIABLE TO THE DEBTS OF, OTHERS.

Serial No.	Name.	Address.	Description.	In what Character included.	Number of Shares [or extent of Interest].	Amount called up at date of commencement of winding up.	Amount paid up at date of commencement of winding up.

No. 39. (Rule 79.)

NOTICE TO CONTRIBUTORIES OF APPOINTMENT TO SETTLE LIST OF CONTRIBUTORIES.

(Title.)

Take notice that I,            the liquidator of the above-named company, have appointed the            day of            19 , at            of the clock in the noon, at (a)            , in the county of            , to settle the list of the contribu-

(a) Insert place of appointment.

**Form 39.**

tories of the above-named company, made out by me, pursuant to the Companies Act, 1929, and the rules thereunder, and that you are included in such list. The character and the number of shares [or extent of interest] in and for which you are included and the amount called up and the amount paid up in respect of such shares [or interest] is stated below; if no sufficient cause is shown by you to the contrary at the time and place aforesaid, the list will be settled, including you therein.

Dated this            day of            19 .

Liquidator.

To Mr. A.B. [and to Mr. C.D.,  
his solicitor].

No. on List.	Name.	Address.	Description.	In what Character included.	Number of Shares [or extent of Interest].	Amount called up at date of commencement of winding up.	Amount paid up at date of commencement of winding up.

NOTE.—Contributors are under no obligation to attend the appointment referred to in the above Notice if they are satisfied that the particulars contained in the notice are correct.  
A shareholder's name cannot be omitted from the List of Contributors on account of his inability to pay calls; this question will be dealt with when application is made for payment of the calls.  
A change of address may be notified by giving notice by post BEFORE the date fixed for the appointment.

No. 40. (Rule 79.)

AFFIDAVIT OF POSTAGE OF NOTICES OF APPOINTMENT TO SETTLE LIST OF CONTRIBUTORIES.

(Title.)

(a) State the description of the deponent.

I,            a (a)            make oath and say as follows:—

1. That I did on the            day of            19           , send to each contributory mentioned in the list of contributories made out by the [Official Receiver and] Liquidator on the            day of            19           , and now on the file of proceedings of the above-named company, at the address appearing in such list, a notice of the time and place of the appointment to settle the list of contributories in the form hereunto annexed, marked "A." except that in the tabular form at the foot of such copies respectively I inserted the number, name, address, description, in what character included, (b)           , the amount called up, and the amount paid up, in respect of the shares [or interest] of the person on whom such copy of the said notice was served.

(b) "Number of shares" or "extent of interest."

2. That I sent the said notices by putting the same prepaid into the post office at            before the hour of            o'clock in the            noon on the said day  
Sworn, &c.

No. 41. (Rule 80.)

CERTIFICATE OF LIQUIDATOR OF FINAL SETTLEMENT OF THE LIST OF CONTRIBUTORIES.

(Title.)

Pursuant to the Companies Act, 1929, and to the rules made thereunder, I, the undersigned, being the liquidator of the above-named company, hereby certify that the result of the settlement of the list of contributories of the above-named company, so far as the said list has been settled, up to the date of this certificate, is as follows:—

1. The several persons whose names are set forth in the second column of the First Schedule hereto have been included in the said list of contributories as con-





**Form 41.**

In the matter of \_\_\_\_\_ Limited.  
The SECOND SCHEDULE above referred to.

Serial No. in List.	Name.	Address.	Description.	In what Character proposed to be included.	Number of Shares [or extent of Interest].	Date when excluded from the List.

## No. 42. (Rule 81.)

NOTICE TO CONTRIBUTORY OF FINAL SETTLEMENT OF LIST OF CONTRIBUTORIES  
AND THAT HIS NAME IS INCLUDED.

(Title.)

Take notice that I, \_\_\_\_\_, the liquidator of the above-named company, have, by certificate, dated the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, under my hand, finally settled the list of contributories of the said company, and that you are included in such list. The character and the number of shares [or extent of interest] in and for which you are included and the amount called up and the amount paid up in respect of such shares [or interest] is stated below.

Any application by you to vary the said list of contributories, or that your name may be excluded therefrom, must be made by you to the Court within 21 days from the service on you of this notice, or the same will not be entertained.

(a) State address.

The said list may be inspected by you at the chambers of the registrar at (a) \_\_\_\_\_ on any day between the hours of \_\_\_\_\_ and \_\_\_\_\_  
Dated \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

(Signed)

Liquidator.

To Mr. \_\_\_\_\_  
[or to Mr. \_\_\_\_\_  
his solicitor]. }

No. in List.	Name.	Address.	Description.	In what Character included.	Number of Shares [or extent of Interest].	Amount called up at date of commencement of winding up.	Amount paid up at date of commencement of winding up.

## No. 43. (Rule 81.)

## AFFIDAVIT OF SERVICE OF NOTICE TO CONTRIBUTORY.

(Title.)

(a) State full description of the deponent.

I, \_\_\_\_\_ (a) \_\_\_\_\_ of \_\_\_\_\_, make oath and say as follows:—  
1. I did on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, in the manner herein-after mentioned, serve a true copy of the notice now produced and shown to me and marked "A," upon each of the respective persons whose names, addresses, and

descriptions appear in the second, third, and fourth columns of the First Schedule to the list of contributories of the said Company made out by the [Official Receiver and] Liquidator of the Company on the day of 19 , and now on the file of proceedings of the said Company. In the tabular form at the foot of such copies respectively I inserted the number on list, name, address, description, in what character included, and (b) and the amount paid up and the amount called up in respect of the shares [or interest] of the person on whom such copy of the said notice was served, in the same words and figures as the same particulars are set forth in the said schedule.

**Form 43.**

(b) "Number of shares" or "extent of interest."

2. I served the said respective copies of the said notice, by putting such copies respectively, duly addressed to such persons respectively, according to their respective names and addresses appearing in the said schedule, and by placing the same prepaid in the post office at before the hour of o'clock in the noon of the said day of 19 .  
Sworn, &c.

## No. 44. (Rule 82.)

## ORDER ON APPLICATION TO VARY LIST OF CONTRIBUTORIES.

(Title.)

Upon the application of *W.N.*, by summons dated the day of 19 , for an order that the list of contributories of the company and the liquidator's certificate finally settling the same be varied by excluding the name of the applicant therefrom [or, as the case may be], and upon hearing, &c., and upon reading, &c., It is Ordered, That the list of contributories of the company and the liquidator's certificate finally settling the same be varied by excluding the name of the said *W.N.* from the said list of contributories, or by including the name of the said *W.N.* as a contributory in the said list for shares, [or, as the case may be] [or the Court does not think fit to make any order on the said application, except that the said *W.N.* do pay to *A.B.*, the liquidator of the said company, his costs of this application, such costs to be taxed.]

## No. 45. (Rule 83.)

## SUPPLEMENTAL LIST OF CONTRIBUTORIES.

(Title.)

1. The following is a list of persons who, since making out the list of contributories herein, dated the day of 19 , I have ascertained are, or have been, holders of shares in [or members of] the above-named company, and to the best of my judgment are contributories of the said company.

2. The said supplemental list contains the names of such persons together with their respective addresses and the number of shares [or extent of interest] and the amount called up at the commencement of the winding up and the amount paid up at such date in respect of the shares [or interest] to be attributed to each.

3. In the first part of the said list such of the said persons as are contributories in their own right are distinguished.

4. In the second part of the said list such of the said persons as are contributories as being representatives of, or being liable to the debts of others, are distinguished.

[The supplemental list is to be made out in the same form as the original list.]

## No. 46. (Rule 84 (2).)

## NOTICE TO EACH MEMBER OF COMMITTEE OF INSPECTION OF MEETING FOR SANCTION TO PROPOSED CALL.

(Title.)

Take notice that a meeting of the committee of inspection of the above company will be held at on the (a) day of 19 , at o'clock in the noon, for the purpose of considering and obtaining the sanction of (a) To be a date not less than seven



day of 19, at o'clock in the noon, on the **Form 49.**  
 hearing of an application on the part of the [Official Receiver and] liquidator of  
 the company for an order that he may be at liberty to make a call to the amount  
 of per share on all the contributories [or, as the case may be] of the said  
 company.

Dated this day of 19 .  
 This summons was taken out by of Solicitors for the [Official  
 Receiver and] liquidator  
 To

NOTE.—If you do not attend either in person or by your Solicitor, at the time  
 and place above-mentioned, such order will be made and proceedings taken as  
 the Court may think just and expedient.

SCHEDULE.

Number on List.	Name and Address.	In what character included.

No. 50. (Rule 85.)

AFFIDAVIT OF LIQUIDATOR IN SUPPORT OF PROPOSAL FOR CALL.

(Title.)

I, of, &c., the liquidator of the above-named company, make oath and  
 say as follows:—

1. I have in the schedule now produced and shown to me, and marked with  
 the letter A, set forth a statement showing the amount due in respect of the debts  
 proved and admitted against the said company, and the estimated amount of the  
 costs, charges, and expenses of and incidental to the winding up the affairs thereof,  
 and which several amounts form in the aggregate the sum of £ or there-  
 abouts.

2. I have also in the said schedule set forth a statement of the assets in hand  
 belonging to the said company, amounting to the sum of £ and no more.  
 There are no other assets belonging to the said company, except the amounts  
 due from certain of the contributories of the said company, and, to the best of my  
 information and belief, it will be impossible to realise in respect of the said amounts  
 more than the sum of £ or thereabouts.

3. persons have been settled by me on the list of contributories of the  
 said company in respect of the total number of shares.

4. For the purpose of satisfying the several debts and liabilities of the said  
 company and of paying the costs, charges, and expenses of and incidental to the  
 winding up the affairs thereof, I believe the sum of £ will be required in  
 addition to the amount of the assets of the said company mentioned in the said  
 Schedule A., and the said sum of £

5. In order to provide the said sum of £, it is necessary to make a call  
 upon the several persons who have been settled on the list of contributories as  
 before mentioned, and, having regard to the probability that some of such  
 contributories will partly or wholly fail to pay the amount of such call, I believe  
 that, for the purpose of realising the amount required as before mentioned, it is  
 necessary that a call of £ per share should be made.

Sworn, &c.

**Form 51.**

No. 51. (Rule 85.)

## ADVERTISEMENT OF APPLICATION FOR LEAVE TO MAKE A CALL.

In the matter of  
 Notice is hereby given that the (a) Court has appointed the  
 day of 19 , at o'clock in the noon, at (b) , to  
 hear an application for leave to make a call on all the contributories of the said  
 company [or, as the case may be] and that the liquidator of the said company  
 proposes that such call shall be for £ per share. All persons interested  
 are entitled to attend at such day, hour, and place, to offer objections to such call.  
 Dated this day of 19 .  
 Liquidator.

(a) Name of  
 Court.  
 (b) State place  
 of appoint-  
 ment.

No. 52. (Rule 85.)

## ORDER GIVING LEAVE TO MAKE A CALL.

The day of , 19 .

(Title.)

Upon the application by summons dated , of the [Official Receiver and]  
 liquidator of the above-named company, and upon reading the order to wind up  
 the above-named Company the list of contributories of the said Company and the  
 Liquidator's certificate of the final settlement of the same filed 19 , the  
 affidavit of the said [Official Receiver and] liquidator, filed the day of  
 19 , and the exhibit marked "A" therein referred to, and an affidavit of  
 filed the day of 19 .

(a) Or as the  
 case may be.

It is ordered that leave be given to the [Official Receiver and] liquidator to make  
 a call of £ per share on all the contributories of the said company (a).  
 And it is ordered that each such contributory do on or before the day of  
 19 , pay to the [Official Receiver and] liquidator of the  
 company, the amount which will be due from him or her in respect of such call.

No. 53. (Rule 86.)

## DOCUMENT MAKING A CALL.

(Title.)

I, the [Official Receiver and] Liquidator of the above-named Company,  
 in pursuance of (a) made (or passed) this day of 19 ,  
 hereby make a call of per share on all the contributories of the Company  
 which sum is to be paid at my office (b) on the day of 19 .  
 Dated this day of 19 .

(a) An order  
 of court, or  
 resolution of  
 the Committee  
 of Inspection.  
 (b) Insert  
 address.

No. 54. (Rule 87.)

NOTICE OF CALL SANCTIONED BY COMMITTEE OF INSPECTION TO BE SENT TO  
 CONTRIBUTORY.

(Title.)

Take notice that the committee of inspection in the winding up of this company  
 have sanctioned a call of per share on all the contributories of the  
 company.

(a) State  
 address.

\* The amount due from you in respect of the call is the sum of £ . This  
 sum should be paid by you direct to me at my office (a) on or before the  
 day of 19 .

Dated this day of 19 .  
 To Mr. Liquidator.

*Note.*—If you do not pay the sum due from you by the date mentioned interest  
 will be claimed on such sum at the rate of 4 per cent. per annum from the said  
 date until payment.



No. 55. (Rule 87.)

**Form 55.**

NOTICE TO BE SERVED WITH THE ORDER SANCTIONING A CALL.

(Title.)

The amount due from you, *A.B.*, in respect of the call made pursuant to leave given by the above [or within] order is the sum of £ , which sum is to be paid by you to me as the liquidator of the said company at my office, No. Street, , in the county of

In default of payment interest at the rate of 4 per cent. per annum will be charged upon the amount unpaid from the day of 19 , until payment.

Dated this day of 19 .  
To Mr. *A.B.*

Liquidator.

No. 56. (Rule 88.)

AFFIDAVIT IN SUPPORT OF APPLICATION FOR ORDER FOR PAYMENT OF CALL.

(Title.)

I, of, &c., the liquidator of the above-named company, make oath and say as follows:—

1. None of the contributories of the said company, whose names are set forth in the schedule hereto annexed, marked A, have paid or caused to be paid the sums set opposite their respective names in the said schedule, which sums are the amounts now due from them respectively under the call of per share, duly made under the Companies Act, 1929, dated the day of , 19 .

2. The respective amounts or sums set opposite the names of such contributories respectively in such schedule are the true amounts due and owing by such contributories respectively in respect of the said call.

A.

THE SCHEDULE ABOVE REFERRED TO

No. on List.	Name.	Address.	Description.	In what Character Included.	Amount due.
					£ s. d.

Sworn, &c.

*Note.*—In addition to the above affidavit, an affidavit of the service of the application for the call will be required in cases in which the Committee of Inspection or the Court has authorised a call to be made.

No. 57. (Rule 88.)

ORDER FOR PAYMENT OF CALL DUE FROM A CONTRIBUTORY.

The day of , 19 .

(Title.)

Upon the application of the liquidator of the above-named company and upon reading an affidavit of filed the day of , 19 , and an  
c.a. 3 N

**Form 57.**

affidavit of the liquidator, filed the            day of            , 19    , it is ordered that *C.D.*, of, &c. [or *E.F.*, of, &c., the legal personal representative of *L.M.*, late of, &c., deceased], one of the contributories of the said company [or, if against several contributories, the several persons named in the second column of the schedule to this order, being respectively contributories of the said company], do, on or before the            day of            , 19    , or subsequently within four days after service of this order, pay to *A.B.*, the liquidator of the said company at his office, No.            Street,            , in the county of            , the sum of £            ; [if against a legal personal representative add, out of the assets of the said *L.M.*, deceased, in his hands as such legal personal representative as aforesaid, to be administered in due course of administration, if the said *E.F.* has in his hands so much to be administered, or, if against several contributories, the several sums of money set opposite to the respective names in the sixth column of the said schedule hereto], such sum [or sums] being the amount [or amounts] due from the said *C.D.* [or *L.M.*], [or the said several persons respectively], in respect of the call of £            per share duly made, dated the            day of            , 19    .

And it is Ordered that the said several persons do within the like period and at the place aforesaid pay to the said *A.B.*, as such liquidator as aforesaid, interest at the rate of four pounds per centum per annum on the amounts specified in the sixth column of the said schedule from the            to the date of payment.

And it is Ordered that the said several persons do within the like period and at the place aforesaid pay to the said *A.B.*, as such Liquidator as aforesaid, the several sums set opposite their respective names in the seventh column of the said schedule, such sum being the proportion of the applicants' costs of the said application payable by such several persons respectively.

[Add appropriate paragraphs as to amounts payable by married women and Legal Personal Representatives (if any).]

THE SCHEDULE REFERRED TO IN THE FOREGOING ORDER.

No. on List.	Name.	Address.	Description.	In what Character included.	Amount due.			Proportion of Costs.	Total amount payable exclusive of Interest.		
					£	s.	d.		£	s.	d.

Note.—The copy for service of the above order must be endorsed as follows:—

“If you, the undermentioned *A.B.*, neglect to obey this order by the time mentioned therein you will be liable to process of execution, for the purpose of compelling you to obey the same.”

No. 58. (Rule 88.)

AFFIDAVIT OF SERVICE OF ORDER FOR PAYMENT OF CALL.

(Title.)

I, *J.B.*, of, &c., make oath and say as follows:—  
 1. I did on the            day of            19    , personally serve *G.F.*, of            in the county of            , &c., with an order made in this matter by this court, dated the            day of            , 19    , whereby it was ordered [set out the order] by delivering to and leaving with, the said *G.F.*, at            , in the county of            , a true copy of the said order, and at the same time producing and showing unto him, the said *G.F.*, the said original order.

2. There was indorsed on the said copy when so served the following words, that is to say, "If you, the undermentioned G.F., neglect to obey this order by the time mentioned therein, you will be liable to process of execution for the purpose of compelling you to obey the same."

**Form 58.**

Sworn, &c.

No. 59. (Rules 89-94.)

PROOF OF DEBT. GENERAL FORM.

(Title.)

I (a) of in the county of , make oath and say :

(b) That I am in the employ of the under-mentioned creditor, and that I am duly authorised by to make this affidavit, and that it is within my own knowledge that the debt herein-after deposed to was incurred and for the consideration stated, and that such debt, to the best of my knowledge and belief, still remains unpaid and unsatisfied.

(c) That I am duly authorised, under the seal of the company herein-after named, to make the proof of debt on its behalf.

1. That the above-named company was, at the date of the (\*) order for winding-up the same, viz., the day of 19 , and still is justly and truly indebted to (d) in the sum of pounds shillings and pence for (e) as shown by the account endorsed hereon, or by the following account, viz. :—

for which sum or any part thereof I say that I have not nor hath (f) or any person by (g) order to my knowledge or belief for (g) use had or received any manner of satisfaction or security whatsoever, save and except the following (h) :—

(a) Fill in full name, address, and occupation of deponent. If proof made by creditor, strike out clauses (b) and (c). If made by clerk of creditor, strike out (c). If by clerk or agent of the company strike out (b). (d) Insert "me and to C.D. and E.F., my co-partners in trade (if any)," or, if by clerk or agent insert name, address, and description of principal.

You should attend carefully to these directions.

Admitted to vote for  
£ : :  
the day  
of 19 .  
Official Receiver  
or Liquidator.

Admitted to rank for  
dividend for  
£ : :  
this day  
of 19 .  
Official Receiver  
or Liquidator.

Date.	Drawer.	Acceptor.	Amount.			Due date.
			£	s.	d.	

NOTE THIS.  
(e) State consideration (as goods sold and delivered by me (and my said partner) to the company between the dates of [or moneys advanced by me in respect of the under-mentioned bill of exchange] or, as the case may be).  
(f) "My said partners or any of them" or "the above-named creditor" (as the case may be).  
(g) "My," or "our," or "their," or "his" (as the case may be).  
(h) [Here state the particulars of all securities held, and where the securities are

Sworn at in the county of , this day of } [Deponent's Signature.]  
, 19 . Before me

NOTE.—The proof cannot be admitted for voting at the first meeting unless it is properly completed and lodged with the Official Receiver before the time named in the notice convening the meeting.

(\*) Where before the presentation of the petition for the winding up of a company by the Court a resolution has been passed by the company for voluntary winding up, the date of the commencement of the winding up must be substituted for the date of the winding-up order (see s. 175 of the Companies Act, 1929).

**Form 59.**

Particulars of Account referred to on the other side.  
(Credit should be given for Contra Accounts.)

on the property of the company assess the value of the same, and if any bills or other negotiable securities be held specify them in the schedule.]  
N.B.—Bills of Exchange or other negotiable securities must be produced before the proof can be admitted.

Date.	Consideration.	Amount.			Remarks. The vouchers (if any) by which the account can be substantiated should be set out here.
		£	s.	d.	

Deponents' Signature  
Signature of Commissioner or  
Officer administering oath.

No. 60. (Rule 101.)

PROOF OF DEBT OF WORKMEN.

(a) Fill in full name, address, and occupation of deponent.  
(b) On behalf of the workmen and others employed by the above-named company.

I (a) of (b) (Title.) make an oath and say :  
1. That the above-named company was on the day of 19 and still is justly and truly indebted to the several persons whose names, addresses, and descriptions appear in the schedule endorsed hereon in the sums severally set against their names in the sixth column of such schedule for wages due to them respectively as workmen or others in the employ of the company in respect of services rendered by them respectively to the company during such periods as are set out against their respective names in the fifth column of such schedule, for which said sums, or any part thereof, I say that they have not, nor hath any of them had or received any manner of satisfaction or security whatsoever.

Sworn at , in the county of }  
, this day of 19 . } Deponent's Signature.  
Before me

SCHEDULE referred to on the other side.

1. No.	2. Full Name of Workman.	3. Address.	4. Description.	5. Period over which Wages due.	6. Amount due.		
					£	s.	d.

Signature of Deponent.

No. 61. (Rule 105.)

NOTICE OF REJECTION OF PROOF OF DEBT.

(Title.)

(a) If proof wholly rejected strike out words underlined.

Take notice that, as [Official Receiver and] Liquidator of the above-named company, I have this day rejected your claim against the company (a) to the extent of £ ] on the following grounds :—

And further take notice that subject to the power of the Court to extend the

time, no application to reverse or vary my decision in rejecting your proof will be entertained after the expiration of \_\_\_\_\_ days from this date.

**Form 61.**

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 .

Signature  
Address

To [Official Receiver and] Liquidator.

No. 62. (Rule 112.)

LIST OF PROOFS TO BE FILED UNDER RULE 112.

(Title.)

I hereby certify that the following is a correct list of all proofs tendered to me in the above matter during the past month.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 .

Liquidator.

Name of Creditor.	Proofs Tendered.						
	Amount of Proof.			Whether admitted, rejected, or standing over for further consideration.	If admitted Amount.		
	£	s.	d.		£	s.	d.

No. 63. (Rule 117.)

NOTICE TO CREDITORS OF INTENTION TO DECLARE DIVIDEND.

(Title.)

A (a) dividend is intended to be declared in the above matter. You are mentioned as a creditor in the statement of affairs, but you have not yet proved your debt.

(a) Insert here "first" or "second" or "final," or as the case may be.

If you do not prove your debt by the \_\_\_\_\_ day of \_\_\_\_\_ 19 , you will be excluded from this dividend.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 .

Liquidator,  
[Address.]

To X.Y.

No. 64. (Rule 117 (1).)

NOTICE TO PERSONS CLAIMING TO BE CREDITORS OF INTENTION TO DECLARE FINAL DIVIDEND.

(Title.)

Take notice that a final dividend is intended to be declared in the above matter, and that if you do not establish your claim to the satisfaction of the court on or before the \_\_\_\_\_ day of \_\_\_\_\_ 19 , or such later day as the court may fix, your claim will be expunged, and I shall proceed to make a final dividend without regard to such claim.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 .

Liquidator.  
[Address.]

To X.Y.



Form 65.

No. 65. (Rule 117 (3).)

## NOTICE OF DIVIDEND.

[Please bring this Dividend Notice with you.]

\* In cases in which the payments are made by cheque substitute "cheques" or "cheque."

Dividend Payable Orders\* are cancelled at the expiration of three months from date of issue, but will be re-issued free of charge on application within six months from date of issue.

A fee of 1s. when the dividend does not exceed £1 and 2s. 6d. when the dividend exceeds £1 is chargeable on the RE-ISSUE of each Dividend Payable Order\* after six months from the date of issue—the fee being payable in Companies (Winding Up) Stamps.

(Title.)

Dividend of \_\_\_\_\_ in the £.

[Address]

[Date]

Notice is hereby given that a \_\_\_\_\_ dividend of \_\_\_\_\_ in the pound has been declared in this matter, and that the same may be received at my office, as above, on \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_, or on any subsequent between the hours of \_\_\_\_\_ and \_\_\_\_\_

Upon applying for payment this notice must be produced entire, together with any Bills of Exchange, Promissory Notes or other negotiable Securities held by you. If you desire the dividend to be made payable to some other person you should sign and lodge with the liquidator an authority in the prescribed Form No. 68. Otherwise if you do not attend personally you must fill up and sign the subjoined Forms of *Receipt* and *Authority to deliver*, when a Dividend Payable Order\* in your favour will be delivered in accordance with the *authority*.

To

(Signed)

Liquidator.

NOTE.—The receipt or authority should, in the case of a firm, be signed in the firm's name, or in the case of a limited company by an officer of the company, so described.

---

No. \_\_\_\_\_ RECEIPT.

Received of \_\_\_\_\_ in this matter the sum of \_\_\_\_\_ pounds \_\_\_\_\_ shillings and \_\_\_\_\_ pence, being the amount payable to  $\frac{me}{us}$  in respect of the \_\_\_\_\_ dividend of \_\_\_\_\_ in the £ on  $\frac{my}{our}$  claim against this company.

Payee's Signature

£ \_\_\_\_\_ : \_\_\_\_\_ : \_\_\_\_\_

(a) Note.—This is an authority only to deliver the Payable Order NOT to make it payable to another person.  
(b) Strike out words inapplicable. If not to be sent by post strike out words in italics and insert the name of the person who is to receive the order.

## AUTHORITY FOR DELIVERY (a).

SIR,

PLEASE deliver (b) to  $\frac{me}{us}$  by post," at " $\frac{my}{our}$  risk" or to the Bearer, Mr.

the order\* for the dividend payable to  $\frac{me}{us}$  in this matter.

Payee's Signature.

To the [Official Receiver and] Liquidator.

Date \_\_\_\_\_ 19 \_\_\_\_\_



Form 68.

No. 68. (Rule 117 (7).)

## AUTHORITY TO LIQUIDATOR TO PAY DIVIDENDS TO ANOTHER PERSON.

(Title.)

To the [Official Receiver and] Liquidator.

SIR,

$\frac{I}{We}$  hereby authorise and request you to pay to M of  
(a specimen of whose signature is given below), all dividends as they are declared  
in the above-named matter, and which may become due and payable to  $\frac{me}{us}$   
in respect of the proof of debt for the sum of £ , against the above-named  
company, made [by Mr. ] on  $\frac{my}{our}$  behalf.

And  $\frac{I}{we}$  further request that the cheque or cheques drawn in respect of such  
dividends may be made payable to the order of the said M whose receipt  
shall be sufficient authority to you for the issue of such cheque or cheques in his  
name.

It is understood that this authority is to remain in force until revoked by  
 $\frac{me}{us}$  in writing.

Signatures

Witness to the Signature  
of  
Witness to the Signature  
of

Date

Specimen of Signature of person appointed as above.

Witness to the Signature  
of

Witness to the Signature of person appointed as above.

No. 69. (Rule 118.)

## NOTICE OF RETURN TO CONTRIBUTORIES.

[Please bring this Notice with you.]

\* In cases in  
which the pay-  
ments are made  
by cheque  
substitute  
"cheques" or  
"cheque."

Payable Orders\* are cancelled at the expiration of three months from date of  
issue, but will be re-issued free of charge on application within six months  
from month of issue.

A fee of when the return does not exceed £1, and 2s. 6d. when the return  
exceeds £1, is chargeable on the RE-ISSUE of each Payable Order\* after six  
months from the date of issue—the fee being payable in Companies (Winding-  
Up) cases.

(Title.)

Return of £ per share.

[Address]

[Date]

Notice is hereby given that a return of per share has been  
declared in this matter, and that the same may be received at my office, as above,  
on day of 19 , or on any subsequent day, except  
Saturday, between the hours of

Upon applying for payment this notice must be produced entire, together with  
the share certificate. If you do not attend personally you must forward the  
share certificate and fill up and sign the subjoined Forms of *Receipt* and *Authority*  
*to deliver*, when a Payable Order\* in your favour will be delivered in accordance  
with the *Authority*.

(Signed)

Liquidator.

NOTE.—The receipt should be signed by the contributory personally, or in the  
case of joint contributories by each, and in the case of a limited company by an  
officer of the company, so described.

RECEIPT.

No.

Received of the shillings and return of \_\_\_\_\_ in this matter the sum of \_\_\_\_\_ pounds pence, being the amount payable to per share held by \_\_\_\_\_ in this company. \_\_\_\_\_  
Contributory's signature.

19 .

£ : :

AUTHORITY FOR DELIVERY. (a)

SIR,

PLEASE deliver (b) to  $\frac{me}{us}$  by post, at  $\frac{my}{our}$  risk or to the bearer Mr. \_\_\_\_\_ the order\* for the return payable to  $\frac{me}{us}$  in this matter.

Contributory's signature.

To the [Official Receiver and] Liquidator.

Date 19 .

(a) Note.— This is an authority only to deliver the Payable Order, not to make it payable to another person.  
(b) Strike out words inapplicable. If not to be sent by post strike out the words in italic and insert the name of the person who is to receive the order.

No. 70. (Rule 118.)

SCHEDULE OR LIST OF CONTRIBUTORIES HOLDING PAID-UP SHARES TO WHOM A RETURN IS TO BE PAID. (a)

In the matter of \_\_\_\_\_ No. \_\_\_\_\_ of 19 .

Number in settled List.	Name of Contributory as in settled List.	Address.	Number of Shares held as per settled List.	Total amount called up.	Total amount paid up.	Arrears of Calls at date of Return.	Previous returns of capital appropriated by Liquidator for Arrears of Calls.	Amount of Return payable at per share.	Net return payable.	Date and particulars of transfer of interest or other variation in List.

(a) Where the Articles provide that the amount divisible among members or any class of the members shall be divisible in proportion to the amount paid up or which ought to have been paid up at the date of winding up, or contain any other provision which will necessitate further information before a return can be made, columns should be added showing the amount called up and the amount paid up at such date in respect of shares then held by such members or class of members or such other facts as may be requisite.

Form 71.

No. 71. (Rule 122.)

## NOTICE TO CREDITORS OF FIRST MEETING.

*(Title.)*

(Under the order for winding up the above-named Company, dated the            day of           , 19   .)

Notice is hereby given that the first meeting of creditors in the above matter will be held at            on the            day of           , 19   , at            o'clock in the            noon.

To entitle you to vote thereat your proof must be lodged with me not later than            o'clock on the            day of           , 19   .

Forms of proof and of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with me at            in the County of            not later than            o'clock on the            day of           , 19   .

Official Receiver.

*Address*

(The statement of the Company's affairs (a)           .)

(a) Here insert "has not been lodged" or "has been lodged, and summary is enclosed."

## NOTE.

At the first meetings of the creditors and contributories they may amongst other things:—

1. By resolution determine whether or not an application is to be made to the Court to appoint a liquidator in place of the Official Receiver.

2. By resolution determine whether or not an application shall be made to the Court for the appointment of a committee of inspection to act with the liquidator, and who are to be the members of the committee if appointed.

NOTE.—If a liquidator is not appointed by the Court the Official Receiver will be the liquidator.

No. 72. (Rule 122.)

## NOTICE TO CONTRIBUTORIES OF FIRST MEETING.

*(Title.)*

Notice is hereby given that the first meeting of the contributories in the above matter will be held at            on the            day of           , 19   , at            o'clock in the            noon.

Forms of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with me at            in the County of            not later than            o'clock on the            day of           , 19   .

Dated this            day of           , 19   .

Official Receiver.

(The Company's statement of affairs (a)           .)

(a) Here insert "has not been lodged," or "has been lodged, and summary is enclosed."

## NOTE.

At the first meetings of creditors and contributories they may amongst other things:—

1. By resolution determine whether or not an application shall be made to the Court to appoint a liquidator in place of the Official Receiver.

2. By resolution determine whether or not an application shall be made to the Court for the appointment of a committee of inspection to act with the liquidator, and who are to be the members of the committee if appointed.

NOTE.—If a liquidator is not appointed by the Court the Official Receiver will be the liquidator.

No. 73. (Rule 123.)

## NOTICE TO DIRECTORS AND OFFICERS OF COMPANY TO ATTEND FIRST MEETING OF CREDITORS OR CONTRIBUTORIES.

*(Title.)*

(a) Here insert place where meeting will be held.

Take notice that the first meeting of creditors [or contributories] will be held on the            day of           , 19   , at            o'clock at (a)            and that



you are required to attend thereat, and give such information as the meeting may require. **Form 73.**

Dated this            day of            , 19 .  
To (b)

Official Receiver.

(b) Insert name of person required to attend.

Rule 123.—The Official Receiver shall also give to each of the Directors and other Officers of the Company who in his opinion ought to attend the first meetings of creditors and contributories seven days' notice of the time and place appointed for each meeting. The notice may either be delivered personally or sent by prepaid post letter, as may be convenient. It shall be the duty of every Director or Officer who receives notice of such meeting to attend if so required by the Official Receiver, and if any such Director or Officer fails to attend the Official Receiver shall report such failure to the Court.

Notice of first meeting to officers of company.  
Form 73.

No. 74. (Rule 143 (2).)

LIST OF CREDITORS (a) TO BE USED AT EVERY MEETING.

(Title.)

Meeting held at            this            day of            , 19 .

Consecutive Number.	Names of creditors (a) present or represented.	Amount of Proof.(b)					
		In person.			Proxies.		
		£	s.	d.	£	s.	d.
1							
2							
3							
4							
5							
6							
7							
7	Total number of creditors (a) present or represented.						

(a) "Or contributories."  
(b) In case of contributories insert "number of shares" and "number of votes according to the regulations of the company."

No. 75. (Rule 127.)

NOTICE OF MEETING [GENERAL FORM].

(Title.)

Take notice that a meeting of creditors [or contributories] in the above matter will be held at            on the            day of            19 , at            o'clock in the            noon.

Agenda.

Dated this            day of            19 .  
(a)

(Signed) (b)

(a) [Here insert purpose for which meeting called.]

(b) "Liquidator" or "Official Receiver," or as the case may be. See Rule 127.

Forms of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with            at            , in the County of            , not later than            o'clock on the            day of            19 .

**Form 76.**

No. 76. (Rule 128.)

## AFFIDAVIT OF POSTAGE OF NOTICES OF MEETING.

(Title.)

(a) State the description of the deponent.

(b) Insert here "general" or "adjourned general" or "first" meeting of creditors [or contributories as the case may be].

I, a (a), make oath and say as follows:—

1. That I did on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, send to each creditor mentioned in the Company's statement of affairs [or to each contributory mentioned in the register of members of the Company] a notice of the time and place of the (b) \_\_\_\_\_ in the form hereunto annexed marked "A."

2. That the notices for creditors were addressed to the said creditors respectively according to their respective names and addresses appearing in the statement of affairs of the Company or the last known addresses of such creditors.

3. That the notices for contributories were addressed to the contributories respectively according to their respective names and registered or last known addresses appearing in the register of the Company.

4. That I sent the said notices by putting the same prepaid into the post office at \_\_\_\_\_ before the hour of \_\_\_\_\_ o'clock in the \_\_\_\_\_ noon on the said day.

Sworn, &c.

No. 77. (Rule 128.)

## CERTIFICATES OF POSTAGE OF NOTICES (GENERAL).

(Title.)

(a) Each creditor mentioned in the statement of affairs, or each contributory mentioned in the Register of Members of the company, or as the case may be.

(b) "A general meeting" or "adjourned general meeting," or as the case may be.

(a) Here insert "Being a person in my employment or under my official control" or "being an officer of the Board of Trade."

I, \_\_\_\_\_ a clerk in the office of the Official Receiver, hereby certify:—

1. That I did on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, send to (a) \_\_\_\_\_, a notice of the time and the place of the first meeting, or (b) \_\_\_\_\_ in the form hereunto annexed marked "A."

Paragraphs 2, 3, and 4 as in last preceding form.

Signature \_\_\_\_\_

Dated \_\_\_\_\_

No. 78. (Rule 131.)

## AUTHORITY TO DEPUTY TO ACT AS CHAIRMAN OF MEETING AND USE PROXIES.

(Title.)

I, \_\_\_\_\_ the Official Receiver of \_\_\_\_\_ do hereby nominate Mr. \_\_\_\_\_ of \_\_\_\_\_ to be chairman of the meeting of creditors [or contributories] in the above matter, appointed to be held at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, and I depute him (a) \_\_\_\_\_ to attend such meeting and use, on my behalf, any proxy or proxies held by me in this matter.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

Official Receiver.

No. 79. (Rule 135.)

## MEMORANDUM OF ADJOURNMENT OF MEETING.

(Title.)

(a) "First," or as the case may be.

(b) Insert "creditors" or "contributories," as the case may be.

(c) Here state reason for adjournment.

Before \_\_\_\_\_ at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_ o'clock.

Memorandum.—The (a) \_\_\_\_\_ Meeting of (b) \_\_\_\_\_ in the above matter was held at the time and place above mentioned; but it appearing that (c) \_\_\_\_\_ the meeting was adjourned until the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, at \_\_\_\_\_ o'clock in the \_\_\_\_\_ noon, then to be held at the same place.

Chairman.

No. 80. (Rule 145.)

## GENERAL PROXY.

(Title.)

I/We, \_\_\_\_\_ of \_\_\_\_\_, a creditor [or contributory] hereby appoint (1) \_\_\_\_\_ to be my/our general proxy to vote at the Meeting of Creditors [or

Contributories] to be held in the above matter on the \_\_\_\_\_ day of \_\_\_\_\_ 19 . **Form 80.**  
 or at any adjournment thereof.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 .

[Signed] (2)

NOTES.

1. The person appointed general proxy may be the Official Receiver, the Liquidator, or such other person as the creditor [or contributory] may approve, and the proxy form when signed must be lodged by the time and at the address named for that purpose in the notice convening the meeting at which it is to be used.

2. If a firm, sign the firm's trading title, and add "by A.B., a partner in the said firm." If the appointor is a corporation, then the Form of Proxy must be under its Common Seal or under the hand of some officer duly authorised in that behalf, and the fact that the officer is so authorised must be stated thus :—

For the \_\_\_\_\_ Company  
 J.S. (duly authorised under the seal of the Company).

*Certificate to be signed by person other than Creditor [or Contributory] filling up the above Proxy.*

I, \_\_\_\_\_ of \_\_\_\_\_, being a (a) \_\_\_\_\_ hereby certify that all insertions in the above proxy are in my own handwriting, and have been made by me at the request of the above-named \_\_\_\_\_ and in his presence, before he attached his signature [or mark] thereto.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 .  
 Signature \_\_\_\_\_

(a) Here state whether clerk or manager in the regular employment of the creditor or contributory or a commissioner to administer oaths in the Supreme Court (see Rule 145).

*In a voluntary winding up the Liquidator or if there is no Liquidator the chairman of a meeting may but the Official Receiver may not be appointed proxy. The proxy form will be altered accordingly.*

No. 81. (Rule 145.)

SPECIAL PROXY.

(Title.)

I/We, \_\_\_\_\_ of \_\_\_\_\_, a creditor [or contributory], hereby appoint (1) \_\_\_\_\_ as my/our proxy at the meeting of creditors [or contributories] to be held on the \_\_\_\_\_ day of \_\_\_\_\_ 19 , or at any adjournment thereof, to vote (a) \_\_\_\_\_ the resolution Nod, \_\_\_\_\_ in the notice convening.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 .  
 [Signed] (2)

(a) Here insert the word "for" or the word "against" as the case may require, and specify the particular resolution.

NOTES.

1. The person appointed proxy may be the Official Receiver, the Liquidator, or such other person as the creditor [or contributory] may approve, and the proxy form when signed must be lodged by the time and at the address named for that purpose in the notice convening the meeting at which it is to be used. A creditor [or contributory] may give a special proxy to any person to vote at any specified meeting or adjournment thereof on all or any of the following matters :—

- (a) For or against the appointment or continuance in office of any specified person as liquidator or as member of the committee of inspection :
- (b) On all questions relating to any matter, other than those above referred to, arising at a specified meeting or adjournment thereof.

2. If a firm, sign the firm's trading title, and add "by A.B., partner in the said firm." If the appointor is a corporation, then the form of proxy must be under its common seal or under the hand of some officer duly authorised in that behalf, and the fact that he is so authorised must be so stated.

*Certificate to be signed by person other than Creditor or Contributory filling up the above Proxy.*

I, \_\_\_\_\_ of \_\_\_\_\_, being a (b) \_\_\_\_\_ hereby certify that all insertions in the above proxy are in my own handwriting, and have been made by me at the request of the above-named \_\_\_\_\_ and in his presence before he attached his signature (or mark) thereto.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 .  
 (Signature) \_\_\_\_\_

(b) Here state whether clerk or manager in the regular employment of the creditor or contributory or a commissioner to administer oaths in the Supreme Court (see Rule 145).

*In a voluntary winding up the Liquidator or if there is no Liquidator the chairman of a meeting may but the Official Receiver may not be appointed proxy. The proxy form will be altered accordingly.*

**Form 82.**

No. 82. (Rule 168.)

APPLICATION TO BOARD OF TRADE TO AUTHORISE A SPECIAL BANK ACCOUNT.

(Title.)

(a) Here insert grounds of application.

We, the committee of inspection, being of opinion that Mr. \_\_\_\_\_ of \_\_\_\_\_, the liquidator in the above matter, should have a special bank account for the purpose of (a) \_\_\_\_\_ hereby apply to the Board of Trade to authorise him to make his payments into and out of the \_\_\_\_\_ bank.

All cheques to be countersigned by \_\_\_\_\_, a member of the committee of inspection, and by \_\_\_\_\_ for \_\_\_\_\_.  
Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ } Committee of Inspection.

No. 83. (Rule 168.)

ORDER OF BOARD OF TRADE FOR SPECIAL BANK ACCOUNT.

(Title.)

You are hereby authorised to make your payments in the above matter into, and out of, the \_\_\_\_\_ bank.

[Here insert any special terms.]

All cheques to be countersigned by \_\_\_\_\_, a member of the committee of inspection, and by \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.  
By Order of the Board of Trade.

To \_\_\_\_\_  
Liquidator.

No. 84. (Rule 171.)

CERTIFICATE AND REQUEST BY COMMITTEE OF INSPECTION AS TO INVESTMENT OF FUNDS.

(Title.)

We, the Committee of Inspection in the above matter, hereby certify that in our opinion the cash balance standing to the credit of the above-named company is in excess of the amount which is required for the time being to answer demands in respect of such company's estate, and request that the Board of Trade will invest the sum of £ \_\_\_\_\_ in Government securities, to be placed to the credit of the said account for the benefit of the said company.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ } Committee of Inspection.

No. 85. (Rule 171.)

REQUEST BY COMMITTEE OF INSPECTION TO BOARD OF TRADE TO SELL SECURITIES.

(Title.)

We, the Committee of Inspection in the above matter, hereby certify that a sum of £ \_\_\_\_\_, forming part of the assets of the above-named company, has been invested in Government Securities, and that the sum of £ \_\_\_\_\_ is now required to answer demands in respect of the said company. And we request that so much of the said securities as may be necessary for the purpose of answering such demands may be realised by the Board of Trade, and that the amount realised may be placed to the credit of the said company.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ } Committee of Inspection.

No. 86. (Rule 172.)

Form 86.

CERTIFICATE BY COMMITTEE OF INSPECTION AS TO AUDIT OF LIQUIDATOR'S ACCOUNTS.

(Title.)

We, the undersigned, members of the committee of inspection in the winding up of the above-named Company, hereby certify that we have examined the foregoing account with the vouchers, and that to the best of our knowledge and belief the said account contains a full, true, and complete account of the liquidator's receipts and payments.

Dated this            day of            , 19 .

} Committee of Inspection.

No. 87. (Rule 173.)

AFFIDAVIT VERIFYING LIQUIDATOR'S ACCOUNT UNDER SECTION 195.

(Title.)

I, G.H., of            , the Liquidator of the above-named Company, make oath and say :—

That *\*the account hereunto annexed marked B contains a full and true account of my receipts and payments in the winding-up of the above-named Company from the day of            , 19 , to the day of            , 19 , inclusive \*and that I have not, nor has any other person by my order or for my use, during such period received any moneys on account of the said Company \*other than and except the items mentioned and specified in the said account.*

Sworn at, &c. {

\* NOTE.—If no receipts or payments strike out the words in italics.

No. 88. (Rule 174.)

LIQUIDATOR'S TRADING ACCOUNT UNDER SECTION 195.

(Title.)

G.H., the liquidator of the above-named company in account with the estate.

RECEIPTS.				PAYMENTS.			
Dr.							Cr.
Date.				Date.			

Liquidator.  
(Date)

We have examined this account with the vouchers and find the same correct, and we are of opinion the expenditure has been proper.

Dated this            day of            , 19 .

Committee of Inspection  
[or member of the Committee of Inspection].



**Form 89.**

No. 89. (Rule 174.)

## AFFIDAVIT VERIFYING LIQUIDATOR'S TRADING ACCOUNT UNDER SECTION 195.

(Title.)

I, \_\_\_\_\_, the liquidator of the above-named company, make oath and say that the account hereto annexed is a full, true, and complete account of all money received and paid by me or by any person on my behalf in respect of the carrying on of the trade or business of the company, and that the sums paid by me as set out in such account have, as I believe, been necessarily expended in carrying on such trade or business.

Sworn, &amp;c.

Liquidator.

No. 90. (Rule 180.)

## REQUEST TO DELIVER BILL FOR TAXATION.

(Title.)

(a) Here state nature of employment.

I hereby request that you will, within \_\_\_\_\_ days of this date, or such further time as the Court may allow, deliver to me for taxation by the proper officer your bill of costs [or charges] as (a) \_\_\_\_\_ failing which, I shall, in pursuance of the Companies Act 1929 and Rules proceed to declare and distribute a dividend without regard to any claim which you may have against the assets of the Company, and your claim against the assets of the Company will be liable to be forfeited.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

No. 91. (Rule 185.)

## CERTIFICATE OF TAXATION.

(Title.)

I hereby certify that I have taxed the bill of costs [or charges] [or expenses] of Mr. C.D. [here state capacity in which employed or engaged] [where necessary add "pursuant to an order of the Court dated the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_"], and have allowed the same at the sum of \_\_\_\_\_ pounds \_\_\_\_\_ shillings and \_\_\_\_\_ pence [where necessary add "which sum is to be paid to the said C.D. by as directed by the said order"].

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Taxing Master [or Registrar].

£ : :  
\_\_\_\_\_

No. 92. (Rules 194, 195, and 198.)

[Re

(No registration fee payable.)

This is the Exhibit marked B referred to in the affidavit of \_\_\_\_\_; sworn before me this day of \_\_\_\_\_ 19 \_\_\_\_\_.

No. of Company

A Commissioner for Oaths.]

## STATEMENT OF RECEIPTS AND PAYMENTS AND GENERAL DIRECTIONS AS TO STATEMENTS.

(Name of Company.)

size of sheets. Form and contents of Statement.

- (1) Every statement must be on sheets 13 inches by 16 inches.
- (2) Every statement must contain a detailed account of all the liquidator's realizations and disbursements in respect of the company. The statement of realizations should contain a record of all receipts derived from assets existing at the date of the winding-up resolution and subsequently realized, including balance in bank, book debts and calls collected, property sold, &c., and the account of disbursements should contain all payments for costs and charges, or to creditors, or contributories. Where property has been realized, the gross proceeds of sale must be entered under realizations, and the necessary payments incidental to sales must be entered as disbursements. These accounts should not contain payments into the companies liquidation account (except unclaimed dividends—see par. 5) or

payments into or out of bank, or temporary investments by the liquidator, or the proceeds of such investments when realized, which should be shown separately:— **Form 92.**

- (a) by means of the bank pass book;
- (b) by a separate detailed statement of moneys invested by the liquidator, and investments realized.

Interest allowed or charged by the bank, bank commission, &c., and profit or loss upon the realization of temporary investments, should, however, be inserted in the accounts of realizations or disbursements, as the case may be. Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments must severally be added up at the foot of each sheet, and the totals carried forward from one account to another without any intermediate balance, so that the gross totals shall represent the total amounts received and paid by the liquidator respectively.

(3) When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the totals of receipts and payments on the trading account must alone be set out in the statement. Trading Account.

(4) When dividends or instalments of compositions are paid to creditors, or a return of surplus assets is made to contributories, the total amount of each dividend, or instalment of composition, or return to contributories, actually paid, must be entered in the statement of disbursements as one sum; and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor, and the amount of dividend or composition payable to each creditor, and of surplus assets payable to each contributory, distinguishing in each list the dividends or instalments of composition and shares of surplus assets actually paid and those remaining unclaimed. Each list must be on sheets 13 inches by 8 inches. Dividends, &c.

(5) When unclaimed dividends, instalments of composition or returns of surplus assets are paid into the companies liquidation account, the total amount so paid in should be entered in the statement of disbursements as one sum.

(6) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been duly allowed by resolution of the Committee of Inspection or of the creditors or of the company in general meeting, or by order of court as the case may require.

LIQUIDATOR'S STATEMENT OF ACCOUNT.

Pursuant to Section 284 of the Companies Act, 1929.

Name of Company  
 Nature of proceedings (whether a members' or creditors' voluntary winding up or a winding up under the supervision of the Court.)  
 Date of commencement of winding-up  
 Date to which statement is brought down  
 Name and address of liquidator

This statement is required in duplicate.

LIQUIDATOR'S STATEMENT OF ACCOUNT PURSUANT TO S. 284 OF THE COMPANIES ACT, 1929.

REALIZATIONS.				DISBURSEMENTS.			
Date.	Of whom received.	Nature of Assets Realized.	Amount.	Date.	To whom paid.	Nature of Disbursements.	Amount.
		Brought forward...	£ s. d.			Brought forward...	£ s. d.
		Carried forward ...				Carried forward ...	

NOTE.—No balance should be shown on this Account, but only the total Realizations and Disbursements, which should be carried forward to the next Account.

Form 92.

## ANALYSIS OF BALANCE.

					£	s.	d.
Total Realizations ...	...	...	...	...	..	..	..
„ Disbursements ...	...	...	...	...	..	..	..
				Balance ...	..	..	..

The Balance is made up as follows :—

1. Cash in hands of liquidator ...	...	...	...	£	s.	d.	..	..
2. Total payments into Bank, including balance at date of commencement of winding up ( <i>as per Bank Book</i> )				..	..			
Total withdrawals from Bank ...				..	..			
Balance at Bank ...	...	...	...				..	..
3. Amount in Companies Liquidation Account ...	...	...	...	£	s.	d.	..	..
*4. Amounts invested by liquidator				..	..			
Less Amounts realized from same				..	..			
Balance ...	...	...	...				..	..
Total Balance as shown above ...	...	...	...	£	..	..		

[NOTE.—Full details of Stocks purchased for investment and realization thereof should be given in a separate statement.]

\* The investment or deposit of money by the liquidator does not withdraw it from the operation of sec. 285 of the Companies Act, 1929, and any such investments representing money held for six months or upwards must be realized and paid into the Companies Liquidation Account, except in the case of investments in Government securities, the transfer of which to the control of the Board of Trade will be accepted as a sufficient compliance with the terms of the section.

NOTE.—The liquidator should also state—

(1) The amount of the estimated assets and liabilities at the date of the commencement of the winding-up. { Assets (after deducting amounts charged to secured creditors and debenture holders) ... .. £  
Liabilities { Secured creditors ... £  
Debenture holders... £  
Unsecured creditors £

(2) The total amount of the capital paid up at the date of the commencement of the winding-up. } Paid up in cash ... £  
Issued as paid up otherwise than for cash... £

(3) The general description and estimated value of outstanding assets (if any).

(4) The causes which delay the termination of the winding-up. }

(5) The period within which the winding-up may probably be completed. }



**Form 95.** their respective names, and have been paid such amounts except in the cases specified as unclaimed.

Liquidator.

Dated the            day of            , 19 .

To the Board of Trade.

Surname.	Christian Name.	Amount of Proof.	Amount of Dividend (or Composition).							
			Paid.			Unclaimed.				
		£	s.	d.	£	s.	d.	£	s.	d.
	Total £									

This List is required in duplicate.

No. 96. (Rules 194 and 198.)

No. of Company

LIST OF AMOUNTS PAID OR PAYABLE TO CONTRIBUTORIES.

(Name of Company.)

I hereby certify that a return of surplus assets was declared payable to Contributories on and after the            day of            19 , at the rate of            per Share, and that the Contributories whose names are set forth below are entitled to the Amounts set opposite their respective names, and have been paid such amounts except in the cases specified as unclaimed.

Liquidator.

Dated the            day of            , 19 .

To the Board of Trade.

Surname.	Christian Name.	No. of Shares.	Amount returned on Shares.					
			Paid.			Unclaimed.		
			£	s.	d.	£	s.	d.
	Total £							

This List is required in duplicate.

No. 97. (Rule 197.)

AFFIDAVIT VERIFYING ACCOUNT OF UNCLAIMED AND UNDISTRIBUTED FUNDS.

(Title.)

I,            of            make oath and say that the particulars entered in the statement hereunto annexed, marked A, are correct, and truly set forth all money in my hands or under my control, representing unclaimed or undistributed assets of the above company, and that the amount due by me to the Companies Liquidation Account in respect of unclaimed dividends and undistributed funds is £

Sworn, &c.

Signature.



## No. 98. (Rule 202.)

Form 98.NOTICE TO CREDITORS AND CONTRIBUTORIES OF INTENTION TO APPLY FOR  
RELEASE.*(Title.)*

Take notice that I, the undersigned liquidator of the above-named Company, intend to apply to the Board of Trade for my release, and further take notice that any objection you may have to the granting of my release must be notified to the Board of Trade within twenty-one days of the date hereof.

A summary of all receipts and payments in the winding-up is hereto annexed.

Dated this            day of            , 19 .

Liquidator.

To

NOTE.—Section 197 (3) of the Companies Act, 1929, enacts that “ An order of the Board of Trade releasing the liquidator shall discharge him from all liability in respect of any act done or default made by him in the administration of the affairs of the Company, or otherwise in relation to his conduct as liquidator, but any such order may be revoked on proof that it was obtained by fraud or by suppression or concealment of any material fact.”

## No. 99. (Rule 202.)

## APPLICATION BY LIQUIDATOR TO BOARD OF TRADE FOR RELEASE.

*(Title.)*

I,            the liquidator of the above-named Company, do hereby report to the Board of Trade as follows:—

1. That the whole of the property of the Company has been realised for the benefit of the creditors and contributories [and a dividend to the amount of            shillings in the pound has been paid as shown by the statement hereunto annexed, and a return of            per share has been made to the contributories of the Company];

[or That so much of the property of the Company as can, according to the joint opinion of myself and the committee of inspection, hereunto annexed, in writing under our hands, be realised without needlessly protracting the liquidation, has been realised, as shown by the statement hereunto annexed, and a dividend to the amount of            shillings has been paid, together with a return of            per share to the contributories of the Company]; (a)

2. I therefore request the Board of Trade to cause a report on my accounts to be prepared, and to grant me a certificate of release.

Dated this            day of            , 19 .

Liquidator.

(a) Add, if necessary,  
“ That the rights of the contributories between themselves have been adjusted.”



No. 101. (Rule 214.)

**Form 101.**

REGISTER OF WINDING-UP ORDERS TO BE KEPT IN THE COURTS.

Number of Winding-up Order.	Number of Petition.	Date of Petition.	Date of Winding-up Order.	Dates of Public Examinations (if any).	Liquidator.

No. 102. (Rule 214.)

REGISTER OF PETITIONS TO BE KEPT IN THE COURTS.

No. of Petition.	Name of Company.	Address of Registered Office.	Description of Company.	Date of Petition.	Petitioner.	Date of Winding-up Order.

No. 103.

NOTICES FOR LONDON GAZETTE. (Rule 215.)

(1) *Notice of Winding-up Order.*

(Rule 41 (1) (c).)

Name of Company                      Address of Registered Office                      Court  
 Number of Matter                      Date of Order                      Date of Presentation of Petition\*

[\*Where it is known that a voluntary winding-up preceded the presentation of the petition, the date of the resolution for voluntary winding-up should also be given.]

(2) *Notice of First Meetings.*

(Rule 120.)

Name of Company                      Address of Registered Office                      Court  
 Number of Matter                      Creditors, Date                      Hour                      Hour                      Place  
 Contributories, Date                      Hour                      Place

(3) *Notice of Day Appointed for Public Examination.*

(Rule 63.)

Name of Company                      Address of Registered Office                      Court  
 Number of Matter                      Date Fixed for Examination                      Names of Persons  
 to be Examined                      Hour                      Place

(4) *Notice of Intended Dividend.*

(Rule 117 (1).)

Name of Company                      Address of Registered Office                      Court  
 Number of Matter                      Last Day for Receiving Proofs                      Name of  
 Liquidator                      Address

**Form 103.**(5) *Notice of Dividend.*

(Rule 117 (3).)

Name of Company	Address of Registered Office	Court
Number of Matter	Amount per £	First and Final or otherwise
When payable	Where payable	

(6) *Notice of Return to Contributors.*

(Rule 118.)

Name of Company	Address of Registered Office	Court
Number of Matter	Amount per Share	First and Final or Otherwise
When payable	Where payable	

(7) *Notice of Appointment of Liquidator.*

(Rule 56 (5).)

Name of Company	Address of Registered Office	Court	
Number of Matter	Liquidator's Name	Address	Date of
Appointment			

(8) *Notice of Removal of Liquidator.*

(Rule 56 (7).)

Name of Company	Address of Registered Office	Court	
Number of Matter	Liquidator's Name	Liquidator's	Address
Date of Removal			

(9) *Notice of Release of Liquidator.*

(Rule 202.)

Name of Company	Address of Registered Office	Court	
Number of Matter	Liquidator's Name	Liquidator's	Address
Date of Release			

## No. 104. (Rule 216.)

## MEMORANDUM OF ADVERTISEMENT OR GAZETTING.

(Title.)

Name of Paper.	Date of Issue.	Date of Filing.	Nature of Order. &c.

(Signed)

## No. 105. (Rule 219.)

WARRANT TO REGISTRAR OF COURT IN WHOSE DISTRICT A PERSON AGAINST WHOM  
A WARRANT OF ARREST HAS BEEN ISSUED IS BELIEVED TO BE.

Whereas the Warrant of Arrest hereto annexed has been issued by this Court against the person named therein, namely, \_\_\_\_\_ of \_\_\_\_\_ under the provisions of the Companies Act, 1929, and Companies (Winding-up) Rules, 1929.

And whereas he is outside the ordinary jurisdiction of this Court, and is believed to be within the jurisdiction or district of the Court of which you are the Registrar.

These are therefore to require you to cause the said Warrant to be executed within the ordinary jurisdiction of the \_\_\_\_\_ Court <sup>(1)</sup>.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

(2)

To the Registrar of the Court.

(1) Insert name of Court.

(2) Seal of the Court from which the Warrant was originally issued.

No. 106. (Rule 219.)

Form 106.

ENDORSEMENT OF WARRANT OF ARREST ISSUED BY A COURT TO WHICH THE SAME HAS BEEN SENT FOR EXECUTION BY THE COURT WHICH ORIGINALLY ISSUED IT.

To the Governor of the prison <sup>(1)</sup>

Take notice that in accordance with the Companies (Winding-up) Rules, 1929, this Warrant of Arrest has been sent to and issued by me to the High Bailiff (or other Officer) of this Court, and that the person named in the Warrant, if apprehended within the jurisdiction thereof, is to be conveyed to the prison of this Court, and is to be there kept until otherwise directed by the Order of the Court which originally issued the Warrant of Arrest, or until discharged by that Court, or otherwise by law.

<sup>(1)</sup> Insert name of prison of the Court to which the Warrant has been sent.

Dated this            day of            , 19 .

Registrar.

### THE COMPANIES (FORMS) ORDER, 1929

DATED OCTOBER 7, 1929, MADE BY THE BOARD OF TRADE UNDER THE COMPANIES ACT, 1929 (19 & 20 GEO. 5. C. 23).

The Board of Trade in pursuance of the powers conferred upon them by the Companies Act, 1929 (hereinafter called "the Act"), and of all other powers enabling them in that behalf hereby order as follows:—

1. The forms set out in the Schedule hereto shall be used for the purposes of the Act and the particulars contained therein are hereby prescribed as the particulars required under the Act.

2.—(i) A certified copy of the Charter, Statutes, or Memorandum and Articles of the Company, or other Instrument constituting or defining the constitution of the Company required to be delivered to the Registrar under Section 344 of the Act, in the case of a Company incorporated outside Great Britain in any of His Majesty's dominions or in any place under His Majesty's protection or where His Majesty has jurisdiction unless incorporated under the laws of a foreign country shall be deemed to be certified as a true copy if in such dominion or place it is—

Certified copy of Charter, &c. under Section 344.

- (a) duly certified as a true copy by an official of the Government to whose custody the original is committed; or
- (b) duly certified as a true copy by a Notary Public of such dominion or place; or
- (c) duly certified as a true copy on oath by some Officer of the Company before some person having authority to administer an oath as provided by Section 3 of the Commissioners for Oaths Act, 1889 (52 & 53 Vict. c. 10).

(ii) A certified copy of the Charter, Statutes or Memorandum and Articles of the Company or other Instrument constituting or defining the constitution of the Company required to be delivered to the Registrar under Section 344 of the Act in the case of a Company incorporated outside Great Britain under the laws of a foreign country shall be deemed to be certified as a true copy if in such foreign country it is—

- (a) duly certified as a true copy by an official of the Government to whose custody the original is committed, the signature or seal of such official being authenticated by any of the British