

COMPANIES ACT
(CHAPTER 50, SECTION 410)
COMPANIES (WINDING UP) RULES

History	1990REVISED EDITION R 1
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[1st August 1969]

**Arrangement of
Provisions**

- [1 Citation.](#)
- [2 Application of Rules](#)
- [2 Definitions.](#)
- [3 Use of forms.](#)

COURT AND CHAMBERS

- [4 Office of Registrar.](#)
- [5 Matters to be heard in Court and Chambers.](#)
- [6 Applications in Chambers.](#)
- [7 Motions and summonses.](#)

PROCEEDINGS

- [8 Title of proceedings.](#)
- [9 Written or printed proceedings.](#)
- [10 Process to be sealed.](#)
- [11 Issue of petition, etc.](#)

ORDERS

- [12 Orders.](#)
- [13 File of proceedings in office of Registrar.](#)
- [14 Office copies.](#)
- [15 Use of file by Official Receiver.](#)
- [16 Defacement of stamps.](#)
- [17 Service of petition, notice of motion and summons.](#)
- [18 Mode of service.](#)
- [19 Publication in the Gazette.](#)
- [20 Memorandum of advertisements to be filed.](#)
- [21 Enforcement of judgments or orders.](#)

PETITIONS

- [22 Form of petition.](#)
- [23 Presentation of petition.](#)
- [24 Advertisement of petition.](#)
- [25 Service of petition.](#)
- [26 Verification of petition.](#)
- [27 Copy of petition to be furnished to creditor or contributory.](#)

HEARING OF PETITIONS AND ORDERS

- [28 Notice of intention to appear.](#)
- [29 List of persons intending to appear.](#)
- [30 Affidavits opposing the petition and affidavits in reply.](#)
- [31 Approved liquidator to be nominated.](#)
- [32 Attendance on the Registrar.](#)
- [33 Substitution of any person as petitioner.](#)
- [34 Notice of winding up order.](#)
- [35 Order appointing provisional liquidator.](#)

LIQUIDATOR'S REPORTS

- [36 Report of liquidator.](#)
- [37 Reports of liquidator to be filed in Court.](#)
- [38 Consideration of further report.](#)

SPECIAL MANAGER

- [39 Appointment of special manager.](#)
- [40 Accounting by special manager.](#)

STATEMENT OF AFFAIRS

- [41 Preparation of statement of affairs.](#)
- [42 Extension of time for submitting statement of affairs.](#)
- [43 Information subsequent to statement of affairs.](#)
- [44 Default.](#)
- [45 As to costs of preparing statement of affairs.](#)

APPOINTMENT OF LIQUIDATOR IN A WINDING UP BY THE COURT

- [46 Appointment of liquidator on report of meetings of creditors and contributories.](#)

SECURITY BY LIQUIDATOR IN A WINDING UP BY THE COURT

- [47 Provisions as to security.](#)
- [48 Failure to give or keep up security.](#)

EXAMINATIONS

- [49 Application for examination under section 285 of Act.](#)
- [50 Application for public examination under section 286 of Act.](#)
- [51 Application for examination under section 313 of Act.](#)
- [52 Attendance of liquidator or Official Receiver under section 285 of Act.](#)
- [53 Application for appointment.](#)

[54 Notice of appointment to creditors and contributories.](#)

[55 Examinations under section 285 or 286 of Act.](#)

[56 Shorthand notes of examination.](#)

[57 Filing of notes of deposition.](#)

[58 Failure to attend or absconding warrant for arrest.](#)

[DISCLAIMER](#)

[59 Disclaimer.](#)

[VESTING OF DISCLAIMED PROPERTY](#)

[60 Vesting of disclaimed property.](#)

[ARRANGEMENT WITH CREDITORS AND CONTRIBUTORIES IN A WINDING UP BY THE COURT](#)

[61 Report by liquidator on arrangements and compromises.](#)

[ORDERS](#)

[62 Production of documents for settling order.](#)

[COLLECTION AND DISTRIBUTION OF ASSETS IN A WINDING UP BY THE COURT](#)

[63 Collection and distribution of company's assets by liquidator.](#)

[64 Power of liquidator to require delivery of property.](#)

[LIST OF CONTRIBUTORIES IN A WINDING UP BY THE COURT](#)

[65 Liquidator to settle list of contributories.](#)

[66 Contributories listed may attend proceedings.](#)

[67 List of contributories.](#)

[68 Appointment of time and place for settlement of list.](#)

[69 Settlement of list of contributories.](#)

[70 Notice to contributories](#)

[71 Application to the Court to vary list.](#)

[72 Variation of or addition to list of contributories.](#)

[CALLS](#)

[73 Calls by liquidator.](#)

[74 Application to the Court for leave to make a call.](#)

[75 Document making call.](#)

[76 Service of notice of call.](#)

[77 Enforcement of call.](#)

[PROOFS](#)

[78 Proof of debt.](#)

[79 Mode of proof.](#)

[80 Verification of proof](#)

[81 Contents of proof](#)

[82 Statement of security.](#)

[83](#)

[84 Costs of proof.](#)

[85 Discounts.](#)

- [86 Periodical payments.](#)
- [87 Interest.](#)
- [88 Proof for debt payable at a future time.](#)
- [89 Workmen's wages.](#)
- [90 Production of bills of exchange and promissory notes.](#)

[ADMISSION AND REJECTION OF PROOFS AND APPEAL TO THE COURT](#)

- [91 Notice to creditors to prove.](#)
- [92 Examination of proof.](#)
- [93 Appeal by creditor.](#)
- [94 Expunging at instance of liquidator.](#)
- [95 Expunging at instance of creditor.](#)
- [96 Oaths.](#)
- [97 Procedure where creditor appeals.](#)
- [98 Time for dealing with proofs.](#)
- [99 Creditors' proof which has been admitted.](#)
- [100 Costs of appeal against rejection.](#)

[DIVIDENDS](#)

- [101 Dividends to creditors.](#)
- [102 Return of capital to contributories.](#)

[PAYMENTS INTO AND OUT OF COMPANIES LIQUIDATION ACCOUNT](#)

- [103 Remittances to Companies Liquidation Account.](#)
- [104 Mode of payments out of Companies Liquidation Account.](#)
- [105 Court may give directions.](#)

[GENERAL MEETINGS OF CREDITORS AND CONTRIBUTORIES IN RELATION TO A WINDING UP BY THE COURT](#)

- [106 First meetings of creditors and contributories.](#)
- [107 Notice of first meetings.](#)
- [108 Summoning of first meetings.](#)
- [109 Form of notices of first meetings.](#)
- [110 Notice of first meetings to officers of the company.](#)
- [111 Summary of statement of affairs.](#)
- [112 Liquidator's meetings of creditors and contributories.](#)
- [113 Application of rules as to meetings.](#)
- [114 Summoning of meetings.](#)
- [115 Proof of notice.](#)
- [116 Place of meetings.](#)
- [117 Costs of calling meeting.](#)
- [118 Chairman of meeting.](#)
- [119 Ordinary resolution of creditors and contributories.](#)
- [120 Copy of resolution to be filed.](#)
- [121 Non-reception of notice by a creditor.](#)
- [122 Adjournment.](#)
- [123 Quorum.](#)
- [124 Creditors entitled to vote.](#)

- [125 Cases in which creditors may not vote.](#)
- [126 Votes of secured creditors.](#)
- [127 Creditor required to give up security.](#)
- [128 Admission and rejection of proofs for purpose of voting.](#)
- [129 Statement of security.](#)
- [130 Minutes of meeting.](#)

[PROXIES IN RELATION TO A WINDING UP BY THE COURT, AND TO A CREDITORS' VOLUNTARY WINDING UP](#)

- [131 Proxies.](#)
- [132 Form of proxies.](#)
- [133 Forms of proxy to be sent with notices.](#)
- [134 General proxies to managers or clerks.](#)
- [135 Special proxies.](#)
- [136 Solicitation by liquidator to obtain proxies.](#)
- [137 Proxies to liquidator.](#)
- [138 Holder of proxy not to vote on matter in which he is financially interested.](#)
- [139 Proxies.](#)
- [140 Use of proxies by deputy.](#)
- [141 Filling in where creditor blind or incapable.](#)

[LIQUIDATOR AND COMMITTEE OF INSPECTION](#)

- [142 Remuneration of liquidator.](#)
- [143 Limit of remuneration.](#)
- [144 Dealings with assets.](#)
- [145 Restriction on purchase of goods by liquidator.](#)
- [146 Committee of inspection not to make profit.](#)
- [147 Cost of obtaining sanction of Court.](#)
- [148 Sanction of payments to committee.](#)

[RELEASE OR RESIGNATION OF LIQUIDATOR](#)

- [149 Notice of liquidator's intention to apply for release.](#)
- [150 Meetings of creditors and contributories to consider resignation of liquidator.](#)
- [151 Office of liquidator vacated by his insolvency.](#)
- [152 Proceedings on resignation, etc., of liquidator.](#)

[SPECIAL BANK ACCOUNT FOR LIQUIDATOR](#)

- [153 Application for special bank account.](#)
- [154 Payments into and out of bank.](#)

[BOOKS](#)

- [155 Record book.](#)
- [156 Cash book.](#)

[INVESTMENT OF FUNDS](#)

- [157 Investment of assets in securities and realisation of securities.](#)

[ACCOUNTS AND AUDIT IN A WINDING UP BY THE COURT](#)

[158 Audit of Cash Book.](#)
[159 Liquidator's accounts.](#)
[160 Liquidator carrying on business.](#)
[161 Liquidator's trading account.](#)
[162 Expenses of sales.](#)

[TRANSFERS OF ACTIONS AND PROCEEDINGS](#)

[163 Judge may order transfer of pending actions to himself.](#)
[164 Powers of Court.](#)

[TAXATION OF COSTS](#)

[165 Taxation of costs payable by liquidator.](#)
[166 Notice of appointment to tax.](#)
[167 Copy of bill of costs to be furnished to liquidator.](#)
[168 Attendance at taxation.](#)
[169 Certificate of taxation.](#)
[170 Certificate as to special terms of remuneration, etc.](#)
[171 Liquidator's charges.](#)
[172 Application for costs.](#)
[173 Costs.](#)
[174 Costs ordered by Court or Judge to be paid by company.](#)

[ATTENDANCE OF LIQUIDATOR](#)

[175 Attendance of liquidator.](#)

[STATEMENTS BY LIQUIDATOR TO THE REGISTRAR OF COMPANIES AND OFFICIAL RECEIVER](#)

[176 Conclusion of voluntary winding up deemed to be date of dissolution of company.](#)
[177 Time for lodging account and statement under section 317 of Act.](#)
[178 Form of liquidator's account and statement.](#)

[UNCLAIMED FUNDS AND UNDISTRIBUTED ASSETS IN THE HANDS OF A LIQUIDATOR, OTHER THAN THE OFFICIAL RECEIVER](#)

[179 Investments representing unclaimed funds.](#)
[180 Liquidator to furnish information to Official Receiver.](#)
[181 Official Receiver may call for verified accounts.](#)
[182 Application for payment out by person entitled.](#)
[183 Application by liquidator for payment out.](#)

[OFFICIAL RECEIVER](#)

[184 Appointment.](#)
[185 Removal.](#)
[186 Assistants.](#)
[187 Duties where no assets.](#)
[188 Official Receiver to act for committee of inspection where there is no committee of inspection.](#)
[189 Appeals from Official Receiver.](#)

ELECTRONIC FILING SYSTEM

189A Electronic filing system

189B Duty of person carrying out electronic filing

189C Receipt of submission

MISCELLANEOUS MATTERS

190 Enlargement or abridgment of time.

191 Formal defect not to invalidate proceedings.

192 Fees.

FIRST SCHEDULE

SECOND SCHEDULE

Actual Provisions

[Jump to: [Front Page](#) / [Arrangement of Provisions](#) / Actual Provisions]

COMPANIES ACT

(CHAPTER 50, SECTION 410)

COMPANIES (WINDING UP) RULES

[1st August 1969]

Citation.

1. —(1) These Rules may be cited as the Companies (Winding Up) Rules.

Application of Rules

2. These Rules shall apply to the proceedings in every winding up under the Act of a company which commenced on or after the 29th December 1967, but shall not apply to any company or society of which the winding up had commenced before that date, and every such company or society shall be wound up in the same manner as if these Rules had not been made.

Definitions.

2. In these Rules, unless the context otherwise requires —

"company" means a company which is being wound up or against which proceedings to have it wound up have been commenced;

"creditor" includes a corporation and a firm of creditors in partnership;

"filed" means filed in the Court;

"liquidator" includes a provisional liquidator;

"Official Receiver" includes an Assistant Official Receiver;

"proceedings" means the proceedings in the winding up of a company under the Act;

"Registrar" means the Registrar of the Supreme Court and includes a Deputy Registrar and an Assistant Registrar;

"sealed" means sealed with the seal of the Court;

"Taxing Master" means the Registrar or other officer of the Court whose duty it is to tax costs in the proceedings of the Court under its ordinary jurisdiction.

Use of forms.

3. —(1) For the purpose of these Rules, the forms prescribed in the First Schedule where applicable, and where they are not applicable, forms of the like character, with such variations as circumstances may require, shall be used.

(2) Where such forms are applicable any costs occasioned by the use of any other forms not prescribed shall, unless the Court otherwise directs, be borne by the party using such other forms.

COURT AND CHAMBERS

Office of Registrar.

4. —(1) All proceedings in the winding up of companies in the Court shall be attached to the Registrar, who shall, together with the necessary clerks and officers, and subject to the Act and these Rules, act under the general or special directions of the Judge.

(2) In every cause or matter within the jurisdiction of the Judge, whether by virtue of the Act or by transfer, or otherwise, the Registrar shall, in addition to his powers and duties under these Rules, have all the powers and duties assigned to him under section 62 of the Supreme Court of Judicature Act.

[Cap. 322](#)

Matters to be heard in Court and Chambers.

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

- (a) petitions;
- (b) appeals to Court;
- (c) applications under section 343 of the Act;
- (d) applications for the committal of any person to prison for contempt;
- (e) applications to rectify the Register; and
- (f) such matters and applications as the Judge may from time to time by any general or special orders direct to be heard before him in open Court.

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

Applications in Chambers.

6. Subject to the provisions of the Act and these Rules —

- (a) the Registrar may under the general or special directions of the Judge hear and determine any application or matter which under the Act or these Rules may be heard and determined in Chambers;
- (b) 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; and
- (c) 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.

Motions and summonses.

7. —(1) Every application in Court other than a petition, shall be made by motion and shall be served on the party affected thereby not less than 8 days before the day named in the notice for hearing of the motion. An application for leave to serve short notice of motion shall be made *ex parte*.

(2) Every application in Chambers shall be in the Form 1 set out in the First Schedule, which, unless otherwise ordered, shall be served on every person against whom an order is sought, and shall require that person or persons to whom the summons is addressed to attend at the time and place named in the summons; and such summons

shall be served not less than 8 days before the day named in the summons, unless in any case it shall be otherwise ordered.

Form 1.

PROCEEDINGS

Title of proceedings.

8. —(1) Every proceeding in a winding up matter shall be dated and shall, with any necessary additions, be intituled as follows:

“IN THE HIGH COURT OF SINGAPORE
COMPANIES WINDING UP NO. OF

In the matter of the Companies Act
(Chapter 50)
and

In the matter of”.

(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.

9. All proceedings shall be written or printed or partly written or partly printed.

Process to be sealed.

10. 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 petition, etc.

11. Every petition, notice of motion and summons in a winding up matter in the Court shall be prepared by the applicant or his solicitor and issued from the office of the Registrar.

ORDERS

Orders.

12. —(1) Every order whether made in Court or in Chambers in the winding up of a company shall be drawn up by the applicant or his solicitor and signed by the Registrar, unless in any proceedings or class of proceedings the Judge or Registrar who makes the order shall direct that no order need be drawn up.

(2) Where a direction is given that no order need be drawn up the note or the 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.

13. All petitions, affidavits, summonses, orders, proofs, notices, depositions, bills of costs and other proceedings in the Court in a winding up matter shall be kept and remain of record in the office of the Registrar.

Office copies.

14. All office copies of petitions, affidavits, depositions, papers and writings, or any part 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 duly certified by him.

Use of file by Official Receiver.

15. When, in the exercise of his functions under the Act or these Rules, the Official Receiver requires the inspection or use of the file of proceedings the Registrar shall, on request, transmit the file of proceedings to the Official Receiver.

Defacement of stamps.

16. 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.

Service of petition, notice of motion and summons.

17. —(1) Subject to any order to the contrary, every petition, notice of motion and summons shall be served upon every person against whom any order or other relief is sought but the Court may at any time direct that service be effected or notice of proceedings be given to any person who may be affected by the order or other relief sought and may at any time direct the manner in which such service is to be effected or such notice given; and any person so served or notified shall be entitled to be heard.

(2) Any document referred to as an exhibit in an affidavit shall be made available for inspection by any person upon whom service of the affidavit is required.

Mode of service.

18. Except as otherwise provided by the Act, these Rules or any order —

(a) all notices, summonses and other documents except those of which personal service is required, shall be deemed to be sufficiently served if left at or sent by prepaid post to the last known address of the person to be served therewith or to the address (if any) at which such person has authorised service on him to be effected; and the notice, summons or document if so sent by prepaid post shall be considered as served at the time that the same ought to be delivered in the ordinary course of post by the post office, and notwithstanding the same may be returned by the post office;

(b) 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 if the Court is satisfied that in other respects the service of the document has been sufficient;

(c) when the solicitor for a party to be served accepts service of a document on behalf of that party and indorses the original or a copy thereof to that effect, that service shall be deemed sufficient.

Publication in the *Gazette*.

19. Except as otherwise provided by the Act, these Rules or any order —

(a) all matters which require to be gazetted shall be published once in the *Gazette*;

(b) all matters which require to be advertised shall be published once in a local newspaper;

(c) all matters required to be gazetted subsequent to a winding up order shall be gazetted by the liquidator;

(d) where any winding up order is amended or any matter which has been gazetted has been amended or altered or where any matter was wrongly or inaccurately gazetted or advertised the order or matter shall be re-gazetted or re-advertised with the necessary amendments and alterations.

Memorandum of advertisements to be filed.

20. Unless otherwise expressly provided in the Act, these Rules or unless otherwise expressly ordered, where any matter is gazetted or advertised in connection with any proceedings under the Act or under these Rules —

(a) a memorandum as in the Form 70 set out in the First Schedule referring to and giving the date of the *Gazette* or advertisement, signed by the person responsible for the publication in the *Gazette* or newspaper or his solicitor shall be filed —

Form 70.

(i) if the advertisement relates to proceedings for or in connection with a winding up by the Court, by the liquidator; or

(ii) in any other case, by the party responsible for publishing the advertisement; and

(b) in the case of an advertisement for or in connection with a winding up by the Court, a copy of the newspaper or *Gazette* in which the advertisement appeared shall be delivered to the Official Receiver and a copy to the liquidator by the party responsible for publishing the advertisement; and

(c) such a memorandum shall be prima facie evidence that the advertisement to which it refers was published in the *Gazette* or in the issue of the newspaper mentioned in it.

Enforcement of judgments or orders.

21. Every judgment or order of the Court made in the exercise of the powers conferred by the Act and these Rules may be enforced by the Court as if it were a judgment or order of the Court made in the exercise of its ordinary jurisdiction.

PETITIONS

Form of petition.

22. Every petition for the winding up of a company by the Court shall be in the Form 2 or 3 set out in the First Schedule.

Forms 2 and 3.

Presentation of petition.

23. —(1) A petition shall be presented at the office of the Registrar who shall appoint the time and place at which the petition is to be heard.

(2) 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.

Advertisement of petition.

24. Every petition shall be advertised in the Form 4 set out in the First Schedule 7 clear days or such longer time as the Court may direct before the hearing, as follows:

Form 4.

(a) once in the *Gazette* and once at least in one English and one Chinese local daily newspaper or in such other newspapers as the Court may direct; and

(b) 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 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 such intention to the petitioner or to his solicitor, within the time and in the manner prescribed by rule 28, 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, 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 unless the Judge or the Registrar shall otherwise direct.

Service of petition.

25. —(1) Every petition shall, unless presented by the company, be served upon the

company at the registered office 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 can be found, by leaving a copy with any member, officer or employee of the company there, or in case no such member, officer, or employee 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 or members 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 (if any) appointed for the purpose of winding up the affairs of the company. The affidavit of service of the petition may be in the Form 5 or 6 set out in the First Schedule.

Forms 5 and 6.

(2) Where a petition is presented by any person other than the liquidator of the company in relation to a company which is in the course of being wound up, the petition shall be personally served upon the liquidator.

(3) A copy of the petition shall also be served upon the Official Receiver.

Verification of petition.

26. Every petition for the winding up of a company by the Court shall be verified by an affidavit referring thereto. Such affidavit shall be in the Form 7 set out in the First Schedule and 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 within 4 days after the petition is presented, and such affidavit shall be prima facie evidence of the statements in the petition.

Form 7.

Copy of petition to be furnished to creditor or contributory.

27. Every contributory or creditor of the company shall be entitled to be furnished by the petitioner or his solicitor with a copy of the petition within 48 hours after requiring the same, upon payment of 50 cents per folio of 100 words for such copy.

HEARING OF PETITIONS AND ORDERS

Notice of intention to appear.

28. —(1) Every person who intends to appear on the hearing of a petition shall serve on the petitioner or his solicitor notice of his intention. The notice shall be signed by such person or by his solicitor and shall give the address of the person signing it and shall be served, or if sent by post shall be posted in such time as in the ordinary course of post to reach the address not later than 12 o'clock noon of the day previous to the day appointed for the hearing of the petition.

(2) The notice may be in the Form 8 set out in the First Schedule with such variations as circumstances may require.

Form 8.

(3) A person who has failed to comply with this rule shall not, without special leave of the Court, be allowed to appear at the hearing of the petition.

List of persons intending to appear.

29. —(1) The petitioner or his solicitor shall prepare a list in the Form 9 set out in the First Schedule of the names and addresses of the persons who have given notice of their intention to appear at the hearing of the petition and of their respective solicitors.

Form 9.

(2) 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 to that effect, shall be handed by the petitioner or his solicitor to the Court prior to the hearing of the petition.

Affidavits opposing the petition and affidavits in reply.

30. —(1) Affidavits in opposition to a petition for the winding up of a company shall be filed and a copy thereof served on the petitioner or his solicitor at least 7 days before the time appointed for the hearing of the petition.

(2) Any affidavit in reply to an affidavit filed in opposition to a petition (including a further affidavit in support of any of the facts alleged in the petition) shall be filed within 3 days of the date of service on the petitioner of the affidavit in opposition and a copy thereof served on the party opposing the petition or his solicitor.

Approved liquidator to be nominated.

31. —(1) When filing the petition, the petitioner may nominate in writing an approved liquidator who may be appointed liquidator if an order for the winding up of the company is made by the Court.

Consent of liquidator.

(2) Before the hearing of the petition, the petitioner or his solicitor shall obtain and file the consent in writing of the approved liquidator nominated.

Attendance on the Registrar.

32. —(1) 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

-
- (a) the petition has been duly published in the *Gazette* and advertised;
 - (b) the prescribed affidavit verifying the statements therein and the affidavit of service, if any, have been duly filed;
 - (c) the consent in writing of the approved liquidator nominated by the petitioner has been obtained and filed;
 - (d) the provisions of these Rules as to petitions have been duly complied with; and
 - (e) a sum of \$4,400 has been deposited with the Official Receiver to cover the fees and expenses to be incurred by the approved liquidator or the Official Receiver as the case may be, and any goods and services tax chargeable under the Goods and Services Tax Act (Cap. 117A) on the supply of services to which those fees or expenses relate. This deposit shall be refunded to the petitioner by the liquidator before he takes any action under section 328 of the Act.

Subst.byS434/94wef1/11/94

[Subst. by S 118/96 wef 1/4/96](#)

(2) No, order, except an order for the dismissal or adjournment of the petition, 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.

Substitution of any person as petitioner.

33. —(1) When a petitioner is not entitled to present a petition or, whether so entitled or not, where he —

- (a) fails to take all the steps prescribed by these Rules preliminary to the hearing of the petition;
- (b) consents to withdraw his petition or to allow it to be dismissed or the hearing to be adjourned; or
- (c) 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 if appearing does not apply for an order in terms of the prayer of his petition,
the Court may, upon such terms as it thinks just, substitute as petitioner any person who, in the opinion of the Court, would have a right to present the petition and who is desirous of proceeding with the petition.

(2) An order to substitute a petitioner may, where a petitioner fails to advertise his petition within the time prescribed by or under these Rules or consents to withdraw his petition, be made by the Registrar or the Court at any time before the date fixed for the hearing of the petition.

Notice of winding up order.

34. —(1) When an order is made for the winding up of a company the petitioner shall forthwith inform the liquidator of the making thereof in the Form 10 set out in the First Schedule and within 14 days of the pronouncement thereof publish in the *Gazette* and advertise a notice of the making of the order in the Form 13 set out in the First Schedule.

Form 10.

Form 13.

Service of copy of winding up order

(2) Unless otherwise directed by the Court, the copy of the winding up order required by section 262 (2) of the Act to be served upon the secretary of the company may be served either personally or by prepaid letter addressed to such secretary at the registered office of the company (if any) or if there is no such registered office at its principal or last known place of business.

Notice at foot of every winding up order.

(3) An order to wind up a company in the Form 12 set out in the First Schedule shall contain at the foot thereof a notice stating that it will be the duty of the persons mentioned in section 270 (2) of the Act to make out the company's statement of affairs and to attend on the liquidator at such time and place as he may appoint.

Form 12.

Order appointing provisional liquidator.

35. —(1) At any time after the presentation of a petition, the Court may, upon the application of any creditor or contributory of the company and upon proof by affidavit of sufficient ground for the appointment of a provisional liquidator, make the appointment upon such terms as the Court shall think just or necessary.

Contents of Order.

(2) An order appointing a provisional liquidator under section 267 of the Act shall be in the Form 11 set out in the First Schedule and shall state the nature and give a short description of the property which the provisional liquidator is ordered to take possession and the duties to be performed by him.

Form 11.

LIQUIDATOR'S REPORTS

Report of liquidator.

36. A report made by the liquidator pursuant to section 271 of the Act shall state in narrative form the facts and matters which the liquidator is required or desires to bring to the notice of the Court.

Reports of liquidator to be filed in Court.

37. —(1) The following reports to be made by the liquidator shall be filed in Court and a copy lodged with the Registrar of Companies and with the Official Receiver:

- (a) under section 271 (1) of the Act — preliminary report in a winding up by the Court;
 - (b) under section 271 (2) of the Act — further reports in a winding up by the Court; and
 - (c) under section 279 (2) of the Act — report in relation to application to stay winding up proceedings.
- (2) A further report made under section 271 (2) of the Act shall not be open to the inspection of any creditor, contributory or other person unless the Court shall so direct.

Consideration of further report.

38. —(1) Any further report made under section 271 (2) of the Act shall be considered by the Judge in Chambers upon the application of the liquidator made by summons *ex parte*. The Judge may direct service of the summons upon any other person concerned.

(2) The liquidator shall personally or by counsel or solicitor attend when the report is being considered and give the Judge any further information or explanation with reference to the matters stated in the report which the Judge may require.

SPECIAL MANAGER

Appointment of special manager.

39. —(1) An application by the liquidator for the appointment of a special manager under section 282 of the Act shall be supported by a report of the liquidator in which shall be stated the amount of remuneration which in the opinion of the liquidator ought to be allowed to the special manager.

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

Accounting by special manager.

40. Every special manager shall submit an account in the Form 63 set out in the Second Schedule to the Companies Regulations to the liquidator on whose application he was appointed by the Court and when such account is approved by the liquidator, the totals of the receipts and payments shall be added by the liquidator to his accounts.

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STATEMENT OF AFFAIRS

Preparation of statement of affairs.

41. —(1) Every person who under section 270 of the Act has been required by the liquidator to submit and verify a statement as to the affairs of the company shall be furnished by the liquidator with a copy of the Form 61 set out in the Second Schedule to the Companies Regulations.

Form 61,

(2) The liquidator may from time to time hold personal interviews with every such person as is mentioned in section 270 (2) (a), (b) and (c) of the Act for the purpose of investigating the company's affairs and it shall be the duty of every such person to attend on the liquidator at such time and place as the liquidator may appoint and give the liquidator all information that he may require.

Extension of time for submitting statement of affairs.

42. When any person requires any extension of time for submitting the statement of affairs, he shall apply to the liquidator who may, if he thinks fit, give a written certificate extending the time, which certificate shall be filed and shall render an application to the Court unnecessary.

Information subsequent to statement of affairs.

43. After the statement of affairs of a company has been submitted to the liquidator, it shall be the duty of each person who has made or concurred in making it, if and when required, to attend on the liquidator 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 liquidator in relation to the statement of affairs.

Default.

44. Any default in complying with the requirements of section 270 of the Act shall be reported by the liquidator to the Court.

As to costs of preparing statement of affairs.

45. 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 liquidator 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 liquidator.

APPOINTMENT OF LIQUIDATOR IN A WINDING UP BY THE COURT

Appointment of liquidator on report of meetings of creditors and contributories.

46. —(1) As soon as possible after the first meetings of creditors and contributories have been held, the Official Receiver or the chairman of the meetings, as the case may be, shall report in the Form 19 set out in the First Schedule the result of each meeting of the Court.

Form 19.

(2) After the results of the meetings of creditors and contributories have been reported to the Court, the Court may, upon the application of the Official Receiver, forthwith make the appointments necessary for giving effect to the resolutions passed at such meetings if the meetings of the creditors and contributories have each passed the same resolutions or if the resolutions passed at the two meetings are identical in effect. In any other case the Court shall fix a time and place for considering the resolutions and determinations (if any) of the meetings, deciding the differences (if any), and making such order as may be necessary.

(3) When a time and place have been fixed for the consideration of the resolutions and determinations of the meetings, the time and 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 7 days before the time so fixed.

(4) When considering the resolutions and determinations of the meetings the Court may hear the Official Receiver and any creditor or contributory.

(5) If a liquidator is appointed a copy of the order in the Form 20 set out in the First Schedule appointing him shall be transmitted by him to the Official Receiver and the Official Receiver shall, as soon as the liquidator has given security, cause notice of the appointment to be published in the *Gazette*. The expenses of gazetting such notice

shall be paid by the liquidator, but may be charged by him on the assets of the company.

Form 20.

(6) Every appointment of a liquidator shall be advertised in the Form 22 set out in the First Schedule by the liquidator in such manner as the Court directs immediately after the liquidator has given the required security.

Form 22.

SECURITY BY LIQUIDATOR IN A WINDING UP BY THE COURT

Provisions as to security.

47. Where a liquidator other than the Official Receiver has been appointed, the following provisions as to security shall have effect,

(a) the security shall be given to such officers or persons, and in such manner as the Official Receiver may from time to time direct;

(b) 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, as liquidator;

(c) the Official Receiver shall fix the amount and nature of such security, and may from time to time, as he thinks fit, either increase or diminish the amount of special or general security which any person has given;

(d) the certificate of the Official Receiver as in the Form 21 set out in the First Schedule that a liquidator has given security to his satisfaction shall be filed with the Registrar; and

Form 21.

(e) the cost of furnishing the required security by a liquidator, 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.

Failure to give or keep up security.

48. —(1) If a liquidator 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, which may thereupon rescind the order appointing the liquidator.

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

EXAMINATIONS

Application for examination under section 285 of Act.

49. An application to the Court to summon persons for examination under section 285 of the Act shall be made ex parte and may be made by the liquidator or any creditor or contributory. If made by a creditor or contributory the summons and affidavit in support thereof shall be served on the liquidator.

Application for public examination under section 286 of Act.

50. An application for an order for a public examination under section 286 of the Act may be made ex parte by the liquidator.

Application for examination under section 313 of Act.

51. An application for an order for the examination of the liquidator or other persons under section 313 of the Act may be made ex parte by the Official Receiver, the Registrar of Companies or any creditor or contributory and shall be supported by affidavit.

Attendance of liquidator or Official Receiver under section 285 of Act.

52. The liquidator or the Official Receiver may attend in person or by counsel or solicitor at any examination of a witness under section 285 of the Act and he or his counsel or solicitor may take notes of the examination for his use, and put such questions to the persons examined as the Court may allow.

Application for appointment.

53. —(1) Upon an order directing a person to attend for public examination being made under section 286 of the Act in the Form 23 set out in the First Schedule, the liquidator shall apply ex parte for the appointment of a day on which the public examination is to be held. Such order may be in the Form 24 set out in the First Schedule.

Forms 23 and 24.

Notice of appointment to examine Form 25.

(2) The liquidator or his solicitor shall cause a notice of the day and place appointed for holding the public examination in the Form 25 set out in the First Schedule to be served on the person to be examined.

Notice of appointment to creditors and contributories.

54. —(1) The liquidator shall give notice of the public examination to the creditors and contributories by gazetting and advertising a notice of the time and place appointed for holding the examination.

(2) Where an adjournment of the public examination has been directed, notice of the adjournment shall not, unless otherwise directed by the Court, be published in the *Gazette* or advertised.

Examinations under section 285 or 286 of Act.

55. Where an order has been made for a private examination under section 285 of the Act or for a public examination under section 286 of the Act —

- (a) the examination shall be held in Chambers or before a District Judge if the Court so directs, and in the case of an examination under section 285 of the Act he may order that the examination be not held in open Court and be not open to the public;
- (b) the Court may either in the order for examination or by such subsequent order give directions as to the matters on which any person is to be examined;
- (c) if a person examined before a District Judge fails or refuses to answer to the satisfaction of such District Judge any question which he may allow to be put, the District Judge may in respect of such failure or refusal exercise any powers which the Court might have exercised had the failure or refusal been made in an examination before the Court;
- (d) where on an examination held before a District Judge he considers the examination is unnecessarily protracted, or for any other sufficient cause, he may adjourn the examination of any person so that the examination may be held before the Court.

Shorthand notes of examination.

56. —(1) If the Court or person before whom any examination under the Act these Rules is directed to be held considers that it would be desirable that a person, other than the person before whom an examination is taken, should be appointed to take down in shorthand or otherwise record the evidence of any person examined, it shall

be competent for the Court or person before whom the examination is taken to make the appointment.

(2) The person at whose instance the examination is taken shall nominate a person for the purpose as in the Form 26 set out in the First Schedule and the person so nominated shall be appointed unless the Court or person holding the examination shall otherwise direct.

Form 26.

(3) Every person so appointed shall be paid by the person at whose instance the appointment was made or out of the assets of the company as may be directed by the Court.

Filing of notes of deposition.

57. —(1) The notes of the depositions of a person examined under section 285 of the Act, whether before the Court or before any person appointed to take such examination, shall be filed, but shall not be open to the inspection of any creditor, contributory, or other person, except the liquidator or his solicitor, unless 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.

(2) The notes of the depositions of a person examined under section 286 of the Act shall be in the Form 27 or 28 set out in the First Schedule and after being signed as required by section 286 (7) of the Act, shall be filed and shall be open to the inspection of the liquidator and of any creditor or contributory.

Forms 27 and 28.

Failure to attend or absconding warrant for arrest.

58. If any person who has been directed by the Court to attend for public examination fails to attend at the time and place appointed and no good cause is shown by him for such failure or, if before the day appointed for the examination the liquidator satisfies the Court that such person has absconded or that there is reason for believing that he is about to abscond with a view to avoiding examination, it shall be lawful for the Court, upon proof to its satisfaction 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 in the Form 29 set out in the First Schedule for the arrest of the person required to attend, or to make such other order as the Court shall think just.

Form 29.

DISCLAIMER

Disclaimer.

59. —(1) Any application for leave to disclaim any part of the property of a company pursuant to section 332 (1) 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 hearing 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 in the Form 30 set out in the First Schedule with the Registrar. The disclaimer shall contain particulars of the interest disclaimed and a statement of the persons to whom notice of disclaimer as in the Form 31 set out in the First Schedule

has been given. Until the disclaimer is filed by the liquidator the disclaimer shall be inoperative.

Form 30.

Form 31.

(3) Where any person claims to be interested in any part of the property of the 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

Vesting of disclaimed property.

60. —(1) Any application under section 332 (6) of the Act for an order for the vesting of any disclaimed property in or the delivery of any such property to any person shall be supported by the affidavit filed on the application for leave to disclaim the property.

(2) Where such an application relates to disclaimed property of a leasehold nature and it appears that there is any mortgagee (including a chargee or caveator having a lien by way of deposit of document of title) 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 upon the terms required by paragraph (1) 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 the notice to be given and for the 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 the mortgagee or under-lessee fails to make such election and application the Court may make a vesting order in relation to the property and excluding such mortgagee or under-lessee from all interest in or security upon the property.

ARRANGEMENT WITH CREDITORS AND CONTRIBUTORIES IN A WINDING UP BY THE COURT

Report by liquidator on arrangements and compromises.

61. In a winding up by the Court if application is made to the Court under section 272 (1) of the Act to sanction any compromise or arrangement the Court may before giving its sanction thereto, hear a report by the liquidator 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 liquidator, ought to be brought to the attention of the Court.

ORDERS

Production of documents for settling order.

62. —(1) Subject to any direction to the contrary every order shall be passed and entered forthwith and it shall be the duty of the petitioner or his solicitor or the applicant or his solicitor and of all other persons who have appeared on the hearing of a petition or motion, not later than the day after the order is pronounced in Court, to

leave at the office of the Registrar all the documents required for the purpose of enabling the Registrar to settle the order forthwith.

(2) It shall not be necessary for the Registrar to make an appointment to settle the order unless in any particular case special circumstances make an appointment necessary.

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

Collection and distribution of company's assets by liquidator.

63. —(1) The duties imposed on the Court by section 280 (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 subject to the control of the Court.

(2) For the purpose of the discharge by the liquidator of the duties imposed by section 280 (1) of the Act and paragraph (1), 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 Court, and the Court may, on his application, enforce such acquisition or retention accordingly.

Power of liquidator to require delivery of property.

64. —(1) The powers conferred on the Court by section 313 (5) of the Act shall be exercised by the liquidator.

(2) Any contributory for the time being on the list of contributories, and any trustee, receiver, banker, agent or officer of a company which is being wound up shall on notice from the liquidator in the Form 32 set out in the First Schedule 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 or property or books and papers which are in his hands and to which the company is prima facie entitled, and the Court may on application of the liquidator order such payment, delivery, conveyance, surrender or transfer.

Form 32.

LIST OF CONTRIBUTORIES IN A WINDING UP BY THE COURT

Liquidator to settle list of contributories.

65. 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.

Contributories listed may attend proceedings.

66. —(1) Every person for the time being on the list of contributories of the company and every person whose proof has been admitted shall be at liberty at his own expense to attend proceedings in relation to the winding up of a company by the Court, 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.

Costs occasioned by such attendance.

(2) If the Court is of the opinion that the attendance of any such person upon any proceedings has occasioned 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 that person and that person shall not be entitled to attend any further proceedings until he has paid the costs.

Representative of creditors or contributories may be appointed.

(3) 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 upon any question or in relation to any proceedings before the Court and may remove the person so appointed.

Same solicitor to act for representative of a class.

(4) 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.

List of contributories.

67. The list of contributories in the Form 33 set out in the First Schedule shall contain a statement of the address of, and the number of shares or extent of interest to be attributed to each contributory, and shall distinguish the several classes of contributories. As regards representative contributories the liquidator shall, so far as practicable, observe the requirements of section 280 (3) of the Act.

Form 33.

Appointment of time and place for settlement of list.

68. This liquidator shall give notice in writing of the time and place appointed for the settlement of the list of contributories in the Form 34 set out in the First Schedule 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 such list.

Form 34.

Settlement of list of contributories.

69. 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 in the Form 35 set out in the First Schedule which, when so settled, shall be the list of contributories of the company.

Form 35.

Notice to contributories

70. The liquidator shall immediately thereafter give notice in the Form 36 set out in the First Schedule to every person whom he has finally placed on the list of contributories stating in what character and for what number of shares or interest he has been placed on such list, and in the notice inform that 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 the notice.

Form 36.

Application to the Court to vary list.

71. —(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 of such notice on such person.

(2) The liquidator 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 in settling the name of a person on the list of contributories of a company.

Variation of or addition to list of contributories.

72. —(1) The liquidator may from time to time vary or add to the list of contributories, but any variation or addition shall be made in the same manner in all respects as the settlement of the original list.

(2) Such supplemental list of contributories shall be in the Form 37 set out in the First Schedule.

CALLS

Calls by liquidator.

73. The powers and duties of the Court in relation to making calls upon contributories conferred by section 281 (2) of the Act shall be exercised by the liquidator as an officer of the Court subject to the following provisions:—

(a) where the liquidator desires to make any call on the contributories or any of them for any purpose authorised by the Act, he may summon a meeting of the committee of inspection, if any, for the purpose of obtaining their sanction to the intended call;

(b) the notice of the meeting set out in the Form 38 in the First Schedule shall be sent to each member of the committee of inspection in sufficient time to reach him not less than 7 days before the day appointed for holding the meeting, and shall contain a statement of the proposed amount of the call and the purpose of which it is intended;

Form 38.

(c) the notice of the intended call and the intended meeting of the committee of inspection in the Form 39 set out in the First Schedule shall also be published in the *Gazette* and advertised stating the time and place of the meeting of the committee of inspection and that each contributory may either attend the 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 intended call;

Form 39.

(d) at the meeting of the committee of inspection any statement 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;

(e) the sanction of the committee shall be given by resolution in the Form 40 set out in the First Schedule which shall be passed by a majority of the members present; and

Form 40.

(f) when there is no committee of inspection the liquidator shall not make a call without obtaining the leave of the Court.

Application to the Court for leave to make a call.

74.—(1) An application to the Court for leave to make any call for a purpose authorised by the Act, shall be made by summons in the Form 42 set out in the First Schedule stating the proposed amount of such call, which summons shall be served at least 4 clear days 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 in the Form 44 set out in the First Schedule without a separate notice to each contributory.

Forms 42 to 45.

(2) The copy of the summons served on each contributory shall contain a statement of the amount claimed as due from the contributory served.

(3) The affidavit of the liquidator in support of the proposal for the call shall be in Form 43 set out in the First Schedule.

(4) Upon the hearing of the summons the Court may give leave to the liquidator to make the call and may also order in the Form 45 set out in the First Schedule the

payment by the contributories respectively of the amounts due in respect of the call within a time to be named in the order.

Document making call.

75. When the liquidator is authorised to make a call on the contributories he shall file with the Registrar a document making the call in the Form 46 set out in the First Schedule with such variations as circumstances may require.

Form 46.

Service of notice of call.

76. 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, as the case may be, shall, after the call has been made, be served upon each of the contributories included in such call, together with a notice from the liquidator in the Form 41 or 47 set out in the First Schedule specifying the amount of balance due from such contributory in respect of the call, but the resolution or order need not be advertised unless for any special reason the Court so directs.

Forms 41 and 47.

Enforcement of call.

77. 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.

PROOFS

Proof of debt.

78. In a winding up by the Court every creditor shall 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.

Mode of proof.

79. —(1) A debt shall be proved in any winding up by delivering or sending through the post to the liquidator a statutory declaration verifying the debt together with the prescribed filing fee.

(2) A proof of debt required under paragraph (1) may be filed electronically.

Verification of proof

80. A declaration proving a debt may be made by the creditor himself or by any person authorised by or on behalf of the creditor.

Contents of proof

81. —(1) A declaration proving a debt —

(a) shall be in Form 77 set out in the Second Schedule to the Companies Regulations (Rg 1) or where it is filed electronically, in such electronic form as may be required by the Official Receiver; and

(b) must be filed by the creditor within 3 months after the winding up order is made.

(2) The documents substantiating the claim specified in the proof of debt shall accompany the proof of debt.

(3) If the proof of debt is filed electronically, the documents substantiating the claim specified in the proof of debt must be sent to the Official Receiver within 14 days from the date of submission of the proof of debt.

Statement of security.

82. A declaration proving a debt shall state whether the creditor is or is not a secured creditor.

83. Deleted by S 315/2001, wef 01/07/2001.

Costs of proof.

84. A creditor shall bear the costs of proving his debt unless the Court otherwise orders.

Discounts.

85. A creditor proving his debt shall deduct therefrom all trade discounts, but he shall not be compelled to deduct any discounts, not exceeding 5% on the net amount of his claim, which he may have agreed to allow for payment in cash.

Periodical payments.

86. When any rent or other payment falls due at stated periods, and the winding up 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 from the company, or the liquidator, of rent during the period of the company's or the liquidator's occupation.

Interest.

87. On any debt or sum, payable at a certain time or otherwise, whereon interest is not reserved or agreed for, and which is overdue at the date of the winding up order or resolution, the creditor may prove for interest at a rate not exceeding 6% 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.

Proof for debt payable at a future time.

88. 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 6% 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.

Workmen's wages.

89. —(1) 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 the claims is made either by a foreman or by some other person on behalf of the creditors in accordance with rules 80 and 81.

(2) A schedule setting forth the names and addresses of the workmen and others, and the amounts severally due to them —

(a) shall accompany the proof; or

(b) where the proof is submitted to the Official Receiver electronically, must be sent to the Official Receiver within 14 days after the submission of the proof.

(3) 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.

90. 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, the bill of exchange, promissory note, instrument or security must, subject to any special order of the Court made to the contrary, be produced to the liquidator and marked by him before the proof can be admitted either for voting or for any purpose.

ADMISSION AND REJECTION OF PROOFS AND APPEAL TO THE COURT

Notice to creditors to prove.

91. 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 day (which shall not be less than 14 days from the date of the notice) on or before which the creditors of the company are to prove their debts or claims, or be excluded from the benefit of any distribution made before the debts are proved, and the liquidator shall give notice of the day so fixed by advertisement in the *Gazette* in the Form 69 (3) set out in the First Schedule and in such newspaper as he shall think convenient, and also notice in writing of such day in the Form 49 or 50 set out in the First Schedule to every person who, to the knowledge of the liquidator, claims to be a creditor of the company and whose claim has not been admitted or, in a winding up by the Court, to every person mentioned in the statement of affairs as a creditor who has not proved his debt.

Form 69 (3),
Forms 49 and 50.

Examination of proof.

92. The liquidator shall examine every proof of debt lodged with him and the grounds of the debt, and shall 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 in the Form 48 set out in the First Schedule to the creditor the grounds of the rejection.

Form 48.

Appeal by creditor.

93. 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, 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 21 days from the date of the service of the notice of rejection.

Expunging at instance of liquidator.

94. 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 creditor.

95. 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.

Oaths.

96. 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.

Procedure where creditor appeals.

97. The liquidator in a winding up by the Court shall, within 3 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.

Time for dealing with proofs.

98. The liquidator shall within 14 days from the latest date for lodging proofs mentioned in the notice of his intention to declare a dividend, in writing either admit

or reject wholly or in part, every proof lodged with him, or require further evidence in support thereof.

Creditors' proof which has been admitted.

99. Where a creditors' proof has been admitted, the notice of dividend shall be sufficient notification to the creditor of the admission.

Costs of appeal against rejection.

100. The liquidator shall in no case be personally liable for costs in relation to an appeal from his decision rejecting any proof wholly or in part.

DIVIDENDS

Dividends to creditors.

101. —(1) Not more than two months before declaring a dividend, the liquidator in any winding up shall publish in the *Gazette* a notice of his intention to do so, and at the same time send the notice to every creditor mentioned in the statement of affairs who has not proved his debt. Such notice shall specify the latest date up to which proofs must be lodged, which shall not be less than 14 days from the date of the notice.

(2) Where a creditor, after the latest date for lodging proofs mentioned in the notice of intention to declare a dividend, appeals against the decision of the liquidator rejecting a proof —

(a) the appeal shall be commenced and notice thereof given to the liquidator within 7 days from the date of the notice of rejection against which the appeal is made; and

(b) the liquidator shall make provision for the dividend payable upon the proof and the probable costs of the appeal in the event of the proof being admitted.

(3) If no appeal has been commenced within the prescribed time, the liquidator shall exclude the proof which has been rejected from participation in the dividend.

(4) 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 publish in the *Gazette* a notice as in the Form 69 (4) and shall also send a notice of dividend to each creditor whose proof has been admitted specifying the percentage of dividend payable and the amount of dividend payable to him.

Forms 69 (4).

(5) If it becomes necessary, in the opinion of the liquidator to postpone the declaration of the dividend beyond the prescribed limit of two months, the liquidator shall cause a fresh notice of his intention to declare a dividend to be published in the *Gazette*, and thereafter the same procedure shall be followed as in the case of the original notice; but no fresh notice need be given to creditors mentioned in the statement of affairs who have not proved their debts.

(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 52 set out in the First Schedule which shall be a sufficient authority for payment of the dividend to the person therein named.

Form 52.

Return of capital to contributories.

102. Every order by which the liquidator in a winding up by the Court is authorised to make a return to contributories 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 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 (if any) which have been made or the variations in the list of contributories which have arisen since the date of the settlement of the list of contributories and such other information as may be requisite to enable the return to be made. The schedule or list shall be in the Form 54 set out in the First Schedule with such variations as circumstances shall require, and the notice of return to each contributory shall specify the amount payable per share and the amount payable
Form 54.

PAYMENTS INTO AND OUT OF COMPANIES LIQUIDATION ACCOUNT

Remittances to Companies Liquidation Account.

103. —(1) Unless otherwise directed by the Court, every liquidator of a company which is being wound up by the Court shall pay, without deduction, all moneys received by him, as liquidator of the company, to the Companies Liquidation Account.

(2) Such remittances are to be made once a week, or forthwith if a sum of \$1,000 or more has been received by the liquidator. The remittances may be made by cheque crossed “Official Receiver, credit of Companies Liquidation Account.”.

Mode of payments out of Companies Liquidation Account.

104. —(1) All payments out of the Companies Liquidation Account shall be made by the Official Receiver.

(2) All necessary disbursements made by a liquidator on account of a company which is being wound up by the Court to the date of his application for release shall be repaid to him out of any money standing to the credit of the company in the Companies Liquidation Account on application to the Official Receiver.

(3) After the liquidator has declared a dividend he may apply to the Official Receiver for funds available for the purpose standing to the credit of the company in the Companies Liquidation Account, the application to be supported by a certified list of creditors showing the amounts of their proofs and the money they are due to receive by way of dividend.

(4) The Official Receiver shall in no case be held liable for any payments made on the requisition of a liquidator.

Court may give directions.

105. Notwithstanding any other provisions in these Rules, the Court may in any case give special directions with respect to the payment, deposit or custody of monies or securities payable to or coming into the possession of a liquidator.

GENERAL MEETINGS OF CREDITORS AND CONTRIBUTORIES IN RELATION TO A WINDING UP BY THE COURT

First meetings of creditors and contributories.

106. The meetings of creditors and contributories under section 263 of the Act (referred to in these Rules as the first meetings of creditors and contributories) shall be held within 21 days, or if a special manager has been appointed then within one month, after the date of the winding up order or within such further time as the Court may approve.

Notice of first meetings.

107. The Official Receiver shall give notice of the dates fixed by him for the first meetings of creditors and contributories by advertisement in the *Gazette*.

Summoning of first meetings.

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

Form of notices of first meetings.

109. The notices of first meetings of creditors and contributories shall be in the Forms 14 and 15 set out in the First Schedule 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 14 and 15.

Notice of first meetings to officers of the company.

110. —(1) 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, 7 days' notice in the Form 16 set out in the First Schedule, of the time and place appointed for each meeting, such notice to be delivered personally or sent by prepaid post, as may be convenient.

Form 16.

(2) 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.

Summary of statement of affairs.

111. —(1) The Official Receiver shall also, as soon as practicable, send to each creditor mentioned in the company's statement of affairs, 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 which the Official Receiver may think fit to make.

(2) 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.

(3) Where prior to the winding up order the company had commenced to be wound up voluntarily the Official Receiver may, if he sees fit so to do, send to the persons aforesaid or any of them an account of such voluntary winding up showing how the winding up had been conducted and how the property of the company had been disposed of and any observations which the Official Receiver may think fit to make on such account or on the voluntary winding up.

Liquidator's meetings of creditors and contributories.

112. —(1) In addition to the first meetings of creditors and contributories and in addition also to meetings of creditors and contributories directed to be held by the Court under section 325 of the Act (referred to in these Rules 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 and the control of the Court summon, hold and conduct meetings of the creditors or contributories (referred to in these Rules as liquidator's meetings of creditors and contributories) for the purpose of ascertaining their wishes in all matters relating to the winding up.

(2) The notice calling for such meeting shall be in the Form 55 set out in the First Schedule.

Form 55.

Application of rules as to meetings.

113. Except where and so far as the nature of the subject — matter or the context may

otherwise require, the rules as to meetings hereinafter set out shall apply to first meetings, Court meetings and liquidator's meetings of creditors and contributories, but so nevertheless that the 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.

Summoning of meetings.

114. —(1) The liquidator shall summon all meetings of creditors and contributories by giving not less than 7 days' notice of the time and place thereof in the *Gazette* and in one local newspaper; and shall not less than 7 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, or to such other address as may be known to the person summoning the meeting.

(3) 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.

(4) This rule shall not apply to meetings under section 296 or 308 of the Act.

Proof of notice.

115. An affidavit as in the Form 56 set out in the First Schedule by the liquidator or his solicitor or the clerk of either of such persons, 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.

Form 56.

Place of meetings.

116. Every meeting shall be held at such place as in the opinion of the person convening the meeting most convenient for the majority of the creditors or contributories or both and 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 meeting.

117. —(1) The costs of summoning a meeting of creditors or contributories at the instance of any person other than the liquidator shall be paid by the person at whose instance it is summoned who shall before the meeting is summoned deposit with the liquidator such sum as may be required by the liquidator as security for the payment of such costs.

(2) The costs of summoning such meetings 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, \$1 per creditor or contributory for the first 50 creditors or contributories, 75 cents per creditor or contributory for the next 50 creditors or contributories, 50 cents per creditor or contributory for any number of creditors or contributories after the first 100.

(3) The 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.

(4) This rule shall not apply to meetings under section 296 or section 297 (5) of the Act.

Chairman of meeting.

118. —(1) Where a meeting is summoned by the liquidator, he, or a person nominated by him, shall be chairman of the meeting.

(2) At every other meeting of creditors or contributories the chairman shall be such person as the meeting by resolution shall appoint.

(3) This rule shall not apply to meetings under section 296 of the Act.

Ordinary resolution of creditors and contributories.

119. 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.

Copy of resolution to be filed.

120. The liquidator shall file with the Registrar a copy, certified by him, of every resolution of a meeting of creditors or contributories.

Non-reception of notice by a creditor.

121. Where a meeting of creditors or contributories is summoned by notice, the proceedings and resolutions at the meeting shall, unless the Court otherwise orders, be valid, notwithstanding that some creditors or contributories may not have received the notice sent to them.

Adjournment.

122. The chairman may with the consent of the meeting adjourn it from time to time and from place to place, and then shall issue a memorandum in the Form 57 set out in the First Schedule but the adjourned meeting shall be held at the same place as the original place of meeting unless in the resolution for adjournment another place is specified or unless the Court otherwise orders.

Form 57.

Quorum.

123. —(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 in the case of a creditors' meeting at least 3 creditors entitled to vote or in the case of a meeting of contributories at least 3 contributories or all the creditors entitled to vote or all the contributories, if the number of the creditors entitled to vote or the contributories, as the case may be shall, not exceed 3.

(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 as the chairman may appoint, not being less than 7 nor more than 21 days from the day from which the meeting was adjourned.

(3) If within half an hour from the time appointed for the adjourned meeting a quorum of creditors or contributories is not present or represented, the adjourned meeting shall not be further adjourned.

Form 17.

(4) The list of creditors assembled to be used at every meeting shall be in Form 18 set out in the First Schedule.

Form 18.

Creditors entitled to vote.

124. —(1) In the case of a first meeting of creditors 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.

(2) In the case of a Court meeting or liquidator's meeting of creditors a person shall not be entitled to vote as a creditor unless he has lodged with the 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 before the date on which the meeting is held:

Provided that this rule and rules 125, 126, 127 and 128 shall not apply to a Court meeting of creditors held prior to the first meeting of creditors.

Cases in which creditors may not vote.

125. 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 purpose of voting, but not for the purposes of dividend, to deduct it from his proof.

Votes of secured creditors.

126. For the purpose of voting, a secured creditor shall, unless he surrenders his security, state in his proof the particulars of his 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.

Creditor required to give up security.

127. The liquidator may, within 28 days after a proof 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 20%:

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 20%, shall not be made if the security is required to be given up.

Admission and rejection of proofs for purpose of voting.

128. 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.

Statement of security.

129. For the purpose of voting at any meeting in a voluntary liquidation a secured creditor shall, unless he surrenders 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.

Minutes of meeting.

130. —(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.

(2) A list of creditors and contributories present at every meeting shall be made and kept as in the Form 18 set out in the First Schedule.

Form 18.

**PROXIES IN RELATION TO A WINDING UP BY THE COURT,
AND TO A CREDITORS' VOLUNTARY WINDING UP****Proxies.**

131. A creditor or a contributory may vote either in person or by proxy. Where a person is authorised in manner provided by section 179 (3) of the Act to represent a corporation at any meeting of creditors or contributories such person shall produce to the liquidator or the chairman of the meeting a certificate under section 179 (5) of the Act. The succeeding rules as to proxies shall not (unless otherwise directed by the Court) apply to a Court meeting of creditors or contributories prior to the first meeting.

Form of proxies.

132. Every instrument of proxy shall be in accordance with the Form 58 or 59 set out in the First Schedule.

Forms 58 and 59.

Forms of proxy to be sent with notices.

133. 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 to managers or clerks.

134. A creditor or a contributory may give a general proxy to his manager or clerk or any other person in his regular employment.

Special proxies.

135. 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 referred to above and arising at the meeting or an adjournment thereof.

Solicitation by liquidator to obtain proxies.

136. 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 liquidator.

137. A creditor or a contributory in any winding up may appoint the liquidator or, if there is no liquidator, the chairman of the meeting to act as his general or special proxy.

Holder of proxy not to vote on matter in which he is financially interested.

138. 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.

Proxies.

139.—(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 not be earlier than 12 o'clock noon of the day but one before, nor later than 12 o'clock noon of the day before the day appointed for such meeting, unless the Court otherwise directs.

(2) In every other case a proxy shall be lodged with the liquidator not later than 4 o'clock in the afternoon of the day before the meeting or adjourned meeting at which it is to be used.

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

Use of proxies by deputy.

140. Where the 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.

Filling in where creditor blind or incapable.

141. The proxy of a creditor blind or incapable of writing may be accepted, if the 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 the insertions have been made by him at the request of the creditor, and in his presence before he attached his signature or mark.

LIQUIDATOR AND COMMITTEE OF INSPECTION

Remuneration of liquidator.

142.—(1) If the Official Receiver is of opinion that the remuneration of a liquidator as fixed by the committee of inspection is unnecessarily large, the Official Receiver may apply to the Court and thereupon the Court shall fix the amount of the remuneration of the liquidator.

(2) This rule shall only apply to a liquidator appointed in a winding up by the Court.

Limit of remuneration.

143. Except as provided by the Act or these 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 these 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.

Dealings with assets.

144. Neither the liquidator nor any member of the committee of inspection of a company shall, while acting as liquidator or member of the committee, except by leave of the Court, either directly or indirectly, by himself or any employer, partner, agent or employee, become purchaser of any part of the company's assets and any such purchase made contrary to this rule may be set aside by the Court on the application of the Official Receiver or any creditor or contributory and the Court may make such order as to costs as the Court shall think fit.

Restriction on purchase of goods by liquidator.

145. 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.

Committee of inspection not to make profit.

146. —(1) 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, agent or employee, 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.

(2) In a winding up by the Court, if it appears to the Official Receiver 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 this rule, they may disallow the payment or recover the profit, as the case may be, on the audit of the liquidator's accounts or otherwise.

Cost of obtaining sanction of Court.

147. In any case in which the sanction of the Court is obtained under rule 145 or 146 the cost of obtaining the sanction shall be borne by the person in whose interest the sanction is obtained, and shall not be payable out of the company's assets.

Sanction of payments to committee.

148. 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 the sanction shall only be given where the service performed is of a special nature; and 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.

RELEASE OR RESIGNATION OF LIQUIDATOR

Notice of liquidator's intention to apply for release.

149. A liquidator before making application for his release in the Form 67 set out in the First Schedule shall give notice of his intention so to do in the Form 66 set out in that Schedule to all the creditors who have proved their debts and to all the contributories, and shall send with the notice a summary of all receipts and payments in the winding up in the Form 68 set out in that Schedule.

Forms 66, 67 and 68.

Meetings of creditors and contributories to consider resignation of liquidator.

150. —(1) A liquidator who desires to resign his office shall summon separate

meetings of the creditors and contributories of the company to decide whether or not the resignation shall be accepted.

Memorandum of resignation to be filed.

(2) If the creditors and contributories by ordinary resolutions both agree to accept the resignation of the liquidator, he shall file with the Registrar, the Official Receiver and the Registrar of Companies a memorandum of his resignation and the resignation shall thereupon take effect.

Court consideration of application to resign.

(3) In any other case the liquidator shall report to the Court the result of the meetings and thereupon the Court may, upon the application of the liquidator, determine whether or not his resignation shall be accepted and may give such directions and make such orders as in its opinion shall be necessary.

Notice of acceptance of resignation to be filed.

(4) On the Court pronouncing a determination that a resignation shall be accepted the liquidator shall forthwith file a notice thereof with the Official Receiver and the Registrar of Companies.

(5) The Court may dispense with all or any of the requirements of this rule.

Office of liquidator vacated by his insolvency.

151. If a Receiving Order in bankruptcy is made against the liquidator, he shall thereby vacate his office, and for the purpose of the application of the Act and these Rules he shall be deemed to have been removed.

Proceedings on resignation, etc., of liquidator.

152. Upon a liquidator resigning or being released or removed from his office, he shall deliver up to the Official Receiver or the new liquidator, as the case may be, 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 until he has delivered over to the Official Receiver or the new liquidator, as the case may be, all the books, documents, papers and accounts aforesaid.

SPECIAL BANK ACCOUNT FOR LIQUIDATOR

Application for special bank account.

153. —(1) In a winding up by the Court, if the committee of inspection satisfies the Court that for the purpose of carrying on the business of the company or of obtaining advances, or for any other reason, it is to the advantage of the creditors or contributories that the liquidator should have an account with any other bank, the Court shall, on the application of the committee of inspection, authorise the liquidator to make his payments into such other bank as the committee may select instead of to the Companies Liquidation Account, and thereupon those payments shall be made in the prescribed manner.

(2) The Court may grant such authorisation as is referred to in paragraph (1) for such time and on such terms as it may think fit, and may at any time order the account to be closed if it is of opinion that the account is no longer required for the purposes mentioned in the application.

Payments into and out of bank.

154. —(1) Where the liquidator in a winding up by the Court is authorised to have a special bank account, he shall forthwith pay all moneys received by him into that account to the credit of the liquidator of the company.

(2) All payments out of that account 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.

BOOKS

Record book.

155. In a winding up by the Court the provisional liquidator, 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, all proceedings held and resolutions passed at any meeting of creditors or contributories, or of the committee of inspection, 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 the document to any person other than a member of the committee of inspection or the Official Receiver.

Cash book.

156. —(1) In a winding up by the Court the provisional liquidator, until a liquidator is appointed by the Court, and thereafter the liquidator, shall keep a book to be called the “Cash Book” in which he shall (subject to the provisions of these Rules as to trading accounts) enter from day to day the receipts and payments made by him.

(2) The 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 (if any) when required, and not less than once every 3 months.

(3) In a creditors’ voluntary winding up the liquidator shall keep such books as the committee of inspection 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 of the company as and when the committee of inspection or, if there is no such committee, the creditors direct.

INVESTMENT OF FUNDS

Investment of assets in securities and realisation of securities.

157. —(1) Where the committee of inspection is of opinion that any part of the cash balance standing to the credit of the account of the company in the Companies Liquidation Account should be invested, the committee shall sign a certificate and request as in the Forms 60 and 61 set out in the First Schedule, and the liquidator shall transmit such certificate and request to the Official Receiver.

Forms 60 and 61.

(2) Where the committee of inspection are of opinion that it is advisable to sell any of the securities in which the moneys of the company or the company’s assets are invested the committee shall sign a certificate and request to that effect, and the liquidator shall transmit such certificate and request to the Official Receiver.

(3) Where in a winding up by the Court in which there is no committee of inspection a case has in the opinion of the liquidator arisen under section 321 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 Official

Receiver a certificate of the facts on which his opinion is founded, and a request to the Official Receiver to make the investment or sale mentioned in the certificate, and the Official Receiver may thereupon, if he thinks fit, invest or sell the whole or any part of the said funds or securities, as provided in the said section, and the said certificate and request shall be sufficient authority to the Official Receiver for the said investment or sale.

ACCOUNTS AND AUDIT IN A WINDING UP BY THE COURT

Audit of Cash Book.

158. The committee of inspection shall not less than once every 3 months audit the liquidator's Cash Book and certify in the Form 62 set out in the First Schedule under its hand the day on which the Book was audited.

Form 62.

Liquidator's accounts.

159. —(1) The liquidator shall, at the expiration of 6 months from the date of the winding up order, and at the expiration of every succeeding 6 months thereafter until his release, transmit to the Official Receiver 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.

(2) The liquidator shall forward with the first accounts a summary of the company's statement of affairs, showing thereon in red ink the amounts realised, and explaining the cause of the non-realisation of such assets as may be unrealised.

(3) The liquidator shall also at the end of every 6 months forward to the Official Receiver, with his accounts, a report on the position of the liquidation of the company in such form as the Official Receiver may direct.

(4) When the assets of the company have been fully realised and distributed, the liquidator shall forthwith send in his accounts to the Official Receiver, although the 6 months may not have expired.

(5) The accounts sent in by the liquidator shall be verified by him by statutory declaration.

Liquidator carrying on business.

160. Where the liquidator carries on the business of the company, he shall keep a distinct account of the trading, and shall incorporate in the Cash Book the total weekly amount of the receipts and payments on such trading account.

Liquidator's trading account.

161. The trading account shall from time to time, and not less than once in every month, be verified by statutory declaration and the liquidator shall thereupon submit the account in the Form 63 set out in the First Schedule 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 account.

Form 63.

Expenses of sales.

162. 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 the auctioneer or agent, and the charges and expenses connected with the sale shall afterwards be paid to the auctioneer or agent, on the production of the necessary certificate of the Taxing Master.

TRANSFERS OF ACTIONS AND PROCEEDINGS

Judge may order transfer of pending actions to himself.

163. Where an order has been made for the winding up of a company the Judge shall have power to order the transfer to him of any action, cause or matter pending, brought or continued by or against the company.

Powers of Court.

164. Where any action, cause or matter brought by or against a company against which a winding up order has been made is so transferred the Court may determine and deal with any application, matter or proceeding which, if the action had not been transferred, would have been determined in Chambers.

TAXATION OF COSTS

Taxation of costs payable by liquidator.

165. Every solicitor, manager, accountant, auctioneer, broker or other person employed by a liquidator in a winding up by the Court shall on request by the liquidator in the Form 64 set out in the First Schedule (to be made a sufficient time before the declaration of a dividend) deliver his bill of costs or charges to the Taxing Master 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 Registrar 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.

Form 64.

Notice of appointment to tax.

166. Where a bill of costs or charges in any winding up has been lodged with the Taxing Master he shall give notice of an appointment to tax to the liquidator and to the person to or by whom the bill of costs or charges is or are to be paid.

Copy of bill of costs to be furnished to liquidator.

167. Every person whose bill of costs or charges in a winding up by the Court is or are to be taxed shall furnish a copy of his bill or charges to be so taxed to the liquidator.

Attendance at taxation.

168. The liquidator may attend or be represented on the taxation.

Certificate of taxation.

169. Upon the taxation of any bill of costs, charges or expenses being completed, the Taxing Master shall issue to the person presenting the bill for taxation his certificate of taxation in the Form 65 set out in the First Schedule.

Form 65.

Certificate as to special terms of remuneration, etc.

170. Where the bill of costs or charges of any solicitor, manager, accountant, auctioneer, broker or other person employed by a liquidator is or are payable out of the assets of the company, a certificate in writing, signed by the liquidator, shall, on the taxation, be produced to the Taxing Master setting forth any special terms of remuneration which have been agreed to, and in the case of the bill of costs of a solicitor, a copy of the resolution or other authority sanctioning his employment.

Liquidator's charges.

171. —(1) Where a liquidator or special manager in a winding up by the Court receives remuneration for his services as such, no payment shall be allowed on his account in respect of the performance by any other person of the ordinary duties which are required by the Act or these Rules to be performed by himself.

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

Application for costs.

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

- (a) the party or person shall serve notice of his intended application on the liquidator;
- (b) the liquidator may appear on such application and object thereto; and
- (c) no costs of or incidental 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 proceedings.

Costs.

173. No payments in respect of bills of costs, charges or expenses of solicitors, managers, accountants, brokers or other persons, other than payments for costs and expenses incurred and sanctioned under rule 45 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 duly taxed and allowed by the Taxing Master. The Taxing Master shall satisfy himself before passing such bills of costs or charges that the employment of the solicitor or other person in respect of the matters mentioned in the bills or charges has been duly sanctioned: Provided that the Official Receiver when acting as liquidator may without taxation allow and pay the costs, charges and expenses of any person employed by him where such costs, charges and expenses are within the scale usually allowed by the Court and do not exceed the sum of \$100.

Costs ordered by Court or Judge to be paid by company.

174. Nothing contained in rule 173 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 the costs are payable.

ATTENDANCE OF LIQUIDATOR

Attendance of liquidator.

175. Where the attendance of the liquidator is required in any proceedings in Court or Chambers, the liquidator need not attend in person, except in cases where the Court directs him to attend in person.

STATEMENTS BY LIQUIDATOR TO THE REGISTRAR OF COMPANIES AND OFFICIAL RECEIVER

Conclusion of voluntary winding up deemed to be date of dissolution of company.

176. The voluntary winding up of a company shall be deemed to be concluded at the date of the dissolution of the company, unless at such date any funds or assets of the company remain unclaimed or undistributed in the hands of 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 the funds or assets have either been distributed or paid into the Companies Liquidation Account.

Time for lodging account and statement under section 317 of Act.

177. In every winding up the accounts and statements with respect to the proceedings in and position of the liquidation of a company, the winding up of which is not concluded within 6 months after the appointment of a liquidator, shall be sent to the Registrar of Companies and the Official Receiver twice in every year the first account commencing at the date when a liquidator was first appointed and brought down to the end of 6 months after the appointment of the liquidator, shall be sent within one month from the expiration of such 6 months, or within such extended period as the Court may sanction, and the subsequent accounts shall be sent at intervals of 6 months, each account being brought down to the end of the 6 months for which it is sent.

Form of liquidator's account and statement.

178. The account of his receipts and payments and the statement which a liquidator is required to lodge with the Registrar of Companies and the Official Receiver under section 317 of the Act shall be in the Form 75 set out in the Second Schedule to the Companies Regulations. Such form shall also be used even where a liquidator has not during any period for which an account has to be lodged, received or paid any money on account of the company.

[Rg 1.](#)

UNCLAIMED FUNDS AND UNDISTRIBUTED ASSETS IN THE HANDS OF A LIQUIDATOR, OTHER THAN THE OFFICIAL RECEIVER

Investments representing unclaimed funds.

179. Money invested 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, 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, the securities may, with the permission of the Official Receiver, be transferred to the control of the Official Receiver instead of being forthwith realised and the proceeds thereof paid into the Companies Liquidation Account. If and when the money represented by the securities is required wholly or in part for the purposes of the liquidation, the Official Receiver may realise the securities wholly or in part and pay the proceeds of realisation into the Companies Liquidation Account and deal with the proceeds in the same way as other moneys paid into that Account may be dealt with.

Liquidator to furnish information to Official Receiver.

180. Every person who has acted as liquidator of any company, whether the liquidation has been concluded or not, shall furnish to the Official Receiver 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 Official Receiver may require for the purpose of ascertaining or getting in any money payable into the Companies Liquidation Account. The Official Receiver may require such particulars to be verified by affidavit.

Official Receiver may call for verified accounts.

181. The Official Receiver may at any time order any such person to submit 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.

Application for payment out by person entitled.

182. An application by a person claiming to be entitled to any money paid into the Companies Liquidation Account in pursuance of section 322 of the Act, shall be made in such form and manner as the Official Receiver may from time to time direct, and shall, unless the Official Receiver otherwise directs, be accompanied by the certificate of the liquidator that the person claiming is entitled and such further evidence as the Official Receiver may direct.

Application by liquidator for payment out.

183. A liquidator who requires to make payments out of money paid into the Companies Liquidation Account in pursuance of section 322 of the Act either by way of distribution or in respect of the costs and expenses of the proceedings, shall apply in such form and manner as the Official Receiver may direct, and the Official Receiver 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.

OFFICIAL RECEIVER

Appointment.

184. —(1) Judicial notice shall be taken of the appointment of the Official Receiver. (2) Any person appointed to act for the Official Receiver shall during his tenure of office have all the status, rights and powers, and be subject to all the liabilities of the Official Receiver.

Removal.

185. When the Official Receiver is removed from his office, notice of the order removing him shall be published in the *Gazette*.

Assistants.

186. An Assistant Official Receiver shall be an officer of the Court like the Official Receiver and, subject to the directions of the Court, 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 appointed or removed in the same manner as is provided in the case of the Official Receiver.

Duties where no assets.

187. Where a company against which a winding up order has been made has no available assets, the liquidator shall not be required to incur any expense in relation to the winding up without the express directions of the Court.

Official Receiver to act for committee of inspection where there is no committee of inspection.

188. Where there is no committee of inspection any functions of the committee of inspection, subject to the directions of the Court, may be exercised by the Official Receiver.

Appeals from Official Receiver.

189. An appeal to the Court from an act or decision of the Official Receiver acting otherwise than as liquidator of a company, shall be brought within 21 days from the time when the decision or act appealed against is done, pronounced or made.

ELECTRONIC FILING SYSTEM

Electronic filing system

189A. There shall be established an electronic filing system for the purposes of carrying out transactions with the Official Receiver under these Rules.

Duty of person carrying out electronic filing

189B. Any person who wishes to file, serve, deliver or otherwise convey an application or a request or document by means of the electronic filing system shall do so in accordance with these Rules and any practice directions issued by the Official Receiver.

Receipt of submission

189C. —(1) Any application, request or document transmitted by means of the electronic filing system is considered to have been submitted to and received by the Official Receiver if the last byte of the transmission is received by the server designated by the Official Receiver for the receipt of such transmissions.

(2) Any person who files with or sends to the Official Receiver any application, request or document by means of the electronic filing system may produce a record of transmission issued through the electronic filing system together with a copy of the notification of acceptance of the transmission by the Official Receiver as evidence of —

- (a) the filing or sending of the application, request or document; and
- (b) the date and time the filing or sending took place.

MISCELLANEOUS MATTERS

Enlargement or abridgment of time.

190. —(1) The Court may, in any case in which it shall see fit, extend or abridge the time appointed by these Rules or fixed by any order of the Court for doing any act or taking any proceeding.

Disposal of books.

(2) The Court 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.

Formal defect not to invalidate proceedings.

191. —(1) No proceedings under the Act or these Rules shall be invalidated by any formal defect or by any irregularity, unless the Court 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 the Court.

(2) No defect or irregularity in the appointment or election of a receiver, liquidator, or member of a committee of inspection shall vitiate any act done by him in good faith.

Fees.

192. —(1) Fees in accordance with the provisions of the Second Schedule shall be leviable by the Court.

(2) For taxation of costs, the same fees as are payable in the High Court shall be leviable.

FIRST SCHEDULE

Rule 3

FORM 1

FORMS OF SUMMONS (GENERAL)

Rule 7

FORM 2

PETITION

Rule 22

FORM 3

PETITION BY UNPAID CREDITOR ON SIMPLE CONTRACT

Rule 22

FORM 4

ADVERTISEMENT OF PETITION

Rule 24

FORM 5

**AFFIDAVIT OF SERVICE OF PETITION ON MEMBERS,
OFFICERS OR EMPLOYEES**

Rule 25

FORM 6

AFFIDAVIT OF SERVICE OF PETITION ON LIQUIDATOR

Rule 25

FORM 7

AFFIDAVIT VERIFYING PETITION

Rule 26

FORM 8

NOTICE OF INTENTION TO APPEAR ON PETITION

Rule 28

FORM 9

**LIST OF PARTIES WISHING TO ATTEND THE HEARING OF A
PETITION**

Rule 29

FORM 10

**NOTIFICATION TO LIQUIDATOR OF ORDER PRONOUNCED ON
PETITION FOR WINDING UP**

Rule 34

FORM 11

**ORDER APPOINTING PROVISIONAL LIQUIDATOR AFTER
PRESENTATION OF PETITION AND BEFORE ORDER TO WIND
UP**

Rule 35

FORM 12

ORDER FOR WINDING UP BY THE COURT

Rule 34 (3)

FORM 13

NOTICE OF WINDING UP ORDER

Rule 34

FORM 14

NOTICE TO CREDITORS OF FIRST MEETING

Rule 109

FORM 15

NOTICE TO CONTRIBUTORIES OF FIRST MEETING

Rule 109

FORM 16

**NOTICE TO DIRECTORS AND OFFICERS OF COMPANY TO
ATTEND FIRST MEETING OF CREDITORS OR
CONTRIBUTORIES**

Rule 110

FORM 17

**MEMORANDUM OF PROCEEDINGS AT ADJOURNED FIRST
MEETING**

Rule 123

FORM 18

**LIST OF CREDITORS (A) ASSEMBLED TO BE USED AT EVERY
MEETING**

Rule 130

FORM 19

**REPORT OF RESULT OF MEETING OF CREDITORS OR
CONTRIBUTORIES**

Rule 46

FORM 20

ORDER APPOINTING LIQUIDATOR

Rule 46

FORM 21

CERTIFICATE THAT LIQUIDATOR HAS GIVEN SECURITY

Rule 47

FORM 22

ADVERTISEMENT OF APPOINTMENT OF LIQUIDATOR

Rule 46

FORM 23

ORDER DIRECTING A PUBLIC EXAMINATION

Rule 53

FORM 24

ORDER APPOINTING A TIME FOR PUBLIC EXAMINATION

Rule 53

FORM 25

NOTICE TO ATTEND PUBLIC EXAMINATION

Rule 53

FORM 26

**APPLICATION FOR APPOINTMENT OF SHORTHAND WRITER
TO TAKE DOWN NOTES OF PUBLIC EXAMINATION AND
ORDER THEREON**

Rule 56

FORM 27

**NOTES OF PUBLIC EXAMINATION WHERE A SHORTHAND
WRITER IS APPOINTED**

Rule 57

FORM 28

**NOTES OF PUBLIC EXAMINATION WHERE A SHORTHAND
WRITER IS NOT APPOINTED**

Rule 57

FORM 29

**WARRANT AGAINST PERSON WHO FAILS TO ATTEND
EXAMINATION**

Rule 58

FORM 30

NOTICE OF DISCLAIMER

Rule 59

FORM 31

NOTICE OF DISCLAIMER OF LEASE

Rule 59

FORM 32

**NOTICE OF LIQUIDATOR REQUIRING PAYMENT OF MONEY
OR DELIVERY OF BOOKS, ETC., TO LIQUIDATOR**

Rule 64

FORM 33

**PROVISIONAL LIST OF CONTRIBUTORIES TO BE MADE OUT
BY LIQUIDATOR**

Rule 67

FORM 34

**NOTICE TO CONTRIBUTORIES OF APPOINTMENT TO SETTLE
LIST OF CONTRIBUTORIES**

Rule 68

FORM 35

**CERTIFICATE OF LIQUIDATOR OF FINAL SETTLEMENT OF
THE LIST OF CONTRIBUTORIES**

Rule 69

FORM 36

**NOTICE TO CONTRIBUTORY OF FINAL SETTLEMENT OF LIST
OF CONTRIBUTORIES AND THAT HIS NAME IS INCLUDED**

Rule 70

FORM 37

SUPPLEMENTAL LIST OF CONTRIBUTORIES

Rule 72

FORM 38

**NOTICE TO EACH MEMBER OF COMMITTEE OF INSPECTION
OF MEETING FOR SANCTION TO PROPOSED CALL**

Rule 73

FORM 39

**ADVERTISEMENT OF MEEETING OF COMMITTEE OF
INSPECTION TO SANCTION PROPOSED CALL**

Rule 73

FORM 40

**RESOLUTION OF COMMITTEE OF INSPECTION SANCTIONING
CALL**

Rule 73

FORM 41

**NOTICE OF CALL SANCTIONED BY COMMITTEE OF
INSPECTION TO BE SENT TO CONTRIBUTORY**

Rule 76

FORM 42

SUMMONS FOR LEAVE TO MAKE A CALL

Rule 74

FORM 43

**AFFIDAVIT OF LIQUIDATOR IN SUPPORT OF PROPOSAL FOR
CALL**

Rule 74

FORM 44

ADVERTISEMENT OF INTENDED CALL

Rule 74

FORM 45

ORDER GIVING LEAVE TO MAKE A CALL

Rule 74

FORM 46

DOCUMENT MAKING A CALL

Rule 75

FORM 47

**NOTICE TO BE SERVED WITH THE ORDER SANCTIONING A
CALL**

Rule 76

FORM 48

NOTICE OF REJECTION OF PROOF OF DEBT

Rule 92

FORM 49

**NOTICE TO CREDITORS OF INTENTION TO DECLARE
DIVIDEND**

Rule 91

FORM 50

**NOTICE TO PERSONS CLAIMING TO BE CREDITORS OF
INTENTION TO DECLARE FINAL DIVIDEND**

Rule 91

FORM 51 - DELETED

NOTICE OF DIVIDEND

Rule 101

FORM 52

**AUTHORITY TO LIQUIDATOR TO PAY DIVIDENDS TO
ANOTHER PERSON**

Rule 101

FORM 53 - DELETED

NOTICE OF RETURN TO CONTRIBUTORIES

Rule 102

FORM 54

**SCHEDULE OR LIST OF CONTRIBUTORIES HOLDING PAID-UP
SHARES TO WHOM A DIVIDEND OR RETURN IS TO BE PAID**

Rule 102

FORM 55

NOTICE OF MEETING (GENERAL FORM)

Rule 112

FORM 56

AFFIDAVIT OF POSTING OF NOTICES OF MEETING

Rule 115

FORM 57

MEMORANDUM OF ADJOURNMENT OF MEETING

Rule 122

FORM 58
GENERAL PROXY

Rule 132

FORM 59
SPECIAL PROXY

Rule 132

FORM 60
**CERTIFICATE AND REQUEST BY COMMITTEE OF
INSPECTION AS TO INVESTMENT OF FUNDS**

Rule 157

FORM 61
**REQUEST BY COMMITTEE OF INSPECTION TO THE OFFICIAL
RECEIVER TO WITHDRAW FIXED DEPOSITS**

Rule 157

FORM 62
**CERTIFICATE BY COMMITTEE OF INSPECTION AS TO AUDIT
OF LIQUIDATOR'S ACCOUNTS**

Rule 158

FORM 63

LIQUIDATOR'S TRADING ACCOUNT

Rule 161

FORM 64

REQUEST TO DELIVER BILL FOR TAXATION

Rule 165

FORM 65

CERTIFICATE OF TAXATION

Rule 169

FORM 66

**NOTICE OF CREDITORS AND CONTRIBUTORIES OF
INTENTION TO APPLY FOR RELEASE**

Rule 149

FORM 67

APPLICATION BY LIQUIDATOR TO THE COURT FOR RELEASE

Rule 149

FORM 68

**STATEMENT TO ACCOMPANY NOTICE OF APPLICATION FOR
RELEASE**

Rule 149

FORM 69

NOTICES FOR *GAZETTE*

Rules 91 and 101

FORM 70

MEMORANDUM OF ADVERTISEMENT OR GAZETTING

Rule 20

SECOND SCHEDULE

	<u>₹</u>
1. Every petition	75
2. Every bond with sureties	10
3. Every subpoena or summons	4
4. On issuing an office copy of a judgment or order made in Court (except an order upon a petition for winding up, an order adjourning a public examination, and an order appointing a shorthand writer) —	
(a) if made in Court	20
(b) if not made in Court	10
5. Every order adjourning a public examination	10
6. Every order appointing a shorthand writer	10
7. Every affidavit filed	10
8. For taking an affidavit or an affirmation in lieu of an affidavit, or a declaration, except for proof of debts, for each person making the same	4
And in addition thereto for each exhibit referred to therein and required to be marked	1
9. Deleted by S 184/98, wef 01/04/1998	
10.—(1) On every application for search of information —	
(a) maintained in paper form per book/register per year	10

§

(b) maintained in electronic form per search term per database per year —

(i) on the index of the database —

(aa) through service bureau 10

(bb) through remote access via commercial network by non-subscribers 10

(cc) through remote access via commercial network by subscribers 7

(2) The Registrar may waive the collection of, or refund, in whole or in part, any fee under this item.

S 513/95 wef 28.11.95

11. Every other office copy, each folio of 100 words 1

12. On every application to the Court to approve a reconstruction or other scheme by which the affairs of the company are to be wound up otherwise than by the realisation and distribution of assets 100

13. On every order of the Court approving such reconstruction or scheme, a fee according to the following scale on the estimated value of the company's property transferred or otherwise disposed of, viz.

(a) on the first \$100,000 or fraction thereof ¼%

(b) on the next \$900,000 or fraction thereof ⅛%

(c) above \$1,000,000 1/10%

14. On every application to court under Part X of the Act (other than the application mentioned above) 50

