

Unannotated Statutes of Malaysia - Subsidiary Legislations/COMPANIES (WINDING-UP) RULES 1972 (P.U. (A) 289/1972)

**COMPANIES (WINDING-UP) RULES 1972**  
**[P.U. (A) 289/1972]**

IN exercise of the powers conferred by section 372 of the Companies Act 1965 [Act 125] and section 16 of the Courts of Judicature Act 1964 [Act 91], the Rules Committee hereby makes the following rules:

**1. Citation and commencement**

These Rules may be cited as the **Companies (Winding-up) Rules 1972**, and shall come into force on such date as the Lord President may by notification in the *Gazette* appoint, such date not being earlier than that on which the notification is published.

**2. Interpretation**

**(1)** In these Rules, unless the context or subject matter otherwise requires-

"Act"

means the Companies Act, 1965

"Bailiff"

means a bailiff of the Court and includes any person authorised to execute or serve the process of the court;

"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;

"Form"

means a Form set out in the First Schedule to these Rules;

"Gazette"

means Malaysia Government Gazette;

"liquidator"

includes a provisional liquidator;

"Official Receiver"

includes Deputy Official Receiver, Senior Assistant Official Receiver or Assistant Official Receiver;

"proceedings"

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

"Registrar"

means the Registrar of the Court and includes a Deputy Registrar, Senior Assistant Registrar and an Assistant Registrar;

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

"section"  
means section of the Act;

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

(2) Unless the context otherwise requires words and expressions defined in section 4 and used in these Rules shall have the meanings respectively assigned to them in the Act.

### **3. Use of forms**

(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, may be used.

(2) Where the 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.

### **4. Office of Registrar**

(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 10 of the Courts of Judicature Act 1964.

### **5. Matters to be heard in Court and Chambers**

(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 307;
- (d) applications for the committal of any person to prison for contempt;
- (e) applications for an order for a public examination;
- (f) applications to rectify the register;
- (g) 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) Subject to the provisions of the Act every other matter or application to the Court under the Act to which these Rules apply may be heard and determined in Chambers.

### **6. Applications in Chambers**

Subject to the provisions of the Act and these Rules

- (a) 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
- (b) 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.

**7. Motions and summons**

(1) Every application in Court, other than a petition, shall be made by motion and shall be served on the party effected thereby not less than two 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 made by summons in Form 1, 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 the summons shall be served not less than two days before the day named in the summons, unless in any case it shall be otherwise ordered.

**8. Title of proceedings**

(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 IN..... AT .....

COMPANIES (WINDING-UP) NO ..... OF .....

In the matter of the Companies Act 1965

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.

**9. Written or printed proceedings**

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

**10. Process to be sealed**

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.

**11. Issue of summons**

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.

**12. Orders**

(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 proceeding 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 initialed by the Judge or the Registrar making the order, shall be sufficient evidence of the order having been made.

**13. File of proceedings in office of Registrar**

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 on record in the office of the Registrar.

**14. Office copies**

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, and shall, except as to figures be fairly written out at length and be sealed and delivered out without any unnecessary delay and in the order in which they shall have been spoken.

**15. Use of file by Official Receiver**

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.

**16. Defacement of stamps**

Every officer of a Court who shall receive any document to which an adhesive stamp shall be affixed shall immediately upon receipt of the document deface the stamp thereon in the prescribed manner and no document shall be filed or delivered until the stamp thereon shall have been defaced.

**17. Service of petition, notice of motion and summons**

(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 effected by the order or other relief sought and may at any time direct the manner in which the service is to be effected or the 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.

**18. Mode of service**

Except as otherwise provided by the Act or 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 the address (if any) at which the person has authorized 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 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 endorses the original or a copy thereof to that effect that service shall be deemed sufficient.

**19. Advertisement in the Gazette**

Unless otherwise expressly provided in these Rules or otherwise expressly ordered -

- (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.

## **20. Enforcement of judgments or orders**

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.

## **21. Memorandum of advertisements to be filed**

Unless otherwise expressly provided in these Rules or otherwise expressly ordered, where any matter is advertised for or in connection with any proceeding under the Act or under these Rules -

- (a) a memorandum referring to and giving the date of the advertisement, signed by the person or his solicitor responsible for the advertisement shall be filed -
  - (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;
- (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) the 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.

## **22. Form of petition**

Every petition for the winding-up of a company by the Court may be in Form 2 or 3 with such variations as circumstances may require.

## **23. Presentation of petition**

**(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 is advertised, alter the time appointed and fix another time.

## **23A. Deposit by petitioner**

**(1)** The petitioner shall deposit with the approved liquidator or the Official Receiver as the case may be--

- (a) upon the presentation of a petition, a sum of three thousand ringgit to cover the fees and expenses to be incurred by the approved liquidator or the Official Receiver; and
- (b) such further sum as may from time to time be required by the approved liquidator or the Official

Receiver to cover the fees and expenses to be incurred by the approved liquidator or the Official Receiver which are not covered by the deposit mentioned in subparagraph (a).

(2) The deposits mentioned in subparagraphs (1)(a) and (b) shall be refunded to the petitioner by the liquidator before taking any action under section 292.

#### **24. Advertisement of petition**

Every petition shall be advertised in Form 4 seven clear days or such longer time as the Court may direct before the hearing, as follows:

- (a) once in the *Gazette* and twice at least in two local newspapers circulating in Malaysia or in such other newspapers as the Court may direct;
- (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 local agent (if any) 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 his intention to the petitioner or to his solicitor or local agent, 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 the 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.

#### **25. Service of petition**

(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 can be found, by leaving a copy with any member, officer, or servant of the company there, or in case no such member, officer, or servant can be found there, then by leaving a copy at the 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 petition may be in Form 5 or 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 and the Registrar of Companies.

#### **26. Verification of petition**

Every petition for the winding-up of a company by the Court shall be verified by an affidavit referring thereto. The affidavit in Form 7 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 four days after the the petition is presented, and the affidavit shall be *prima facie* evidence of the statements in the petition.

#### **27. Copy of petition to be furnished to creditor or contributory**

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 forty eight hours after requiring the same on payment at the rate of fifty cents per folio of 100 words or part thereof.

### **28. Notice of intention to appear**

(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 the 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 ordinary course of post to reach the address not later than 12.00 o'clock noon of the day previous to the day appointed for the hearing of the petition.

(2) The notice may be in Form 8 with such variations as circumstances may require.

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

### **29. List of persons intending to appear**

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

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

### **30. Affidavits opposing the petition and affidavits in reply**

(1) Affidavits in opposition to a petition that a company may be wound up shall be filed and a copy thereof served on the petitioner or his solicitor at least seven 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 three days of the date of service on the petitioner of the affidavit in opposition and a copy of the affidavit in reply shall be forthwith served on the opposing petitioner or his solicitor.

### **31. Approved liquidator and consent**

(1) When filing the petition the petitioner shall nominate in writing an approved liquidator who is entitled to be appointed as liquidator if an order for the winding-up of the company is made by the Court.

(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.

(3) If no approved liquidator is nominated by the petitioner, the Court shall, on making the winding-up order, appoint an approved liquidator or the Official Receiver as the liquidator as it deems fit.

### **32. Attendance on the Registrar**

(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 gazetted 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 three thousand ringgit has been deposited as required by subparagraph (1) (a) of rule 23A.

**(2)** No order save 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 the manner required by this rule.

### **33. Substitution of any person as petitioner**

**(1)** When a petitioner is not entitled to present a petition or, whether so entitled or not, where he -

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.

- (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 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,

**(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.

### **34. Notice and service of winding-up order**

**(1)** When an order is made for the winding-up of a company the petitioner shall forthwith inform the liquidator in Form 10 and within fourteen days of the pronouncement thereof -

- (a) gazette and advertise a notice in Form 12 of the making of the order;
- (b) serve upon the liquidator a copy of the order; and
- (c) serve upon the Official Receiver and the Registrar of Companies a copy of the order.

**(2)** The copy of the winding-up order required by section 226(2) to be served upon the secretary of the company may be served either personally or by prepaid letter addressed to the 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.

**(3)** An order to wind up a company in Form 11 shall contain at the foot thereof a notice stating that it will be the duty of the person who is at the time secretary or chief officer of the company and of such of the persons who are liable to make out or concur in making out the company's statement of affairs as the liquidator may require, to attend on the liquidator forthwith on the service of the order at the place mentioned therein.

### **35. Order appointing provisional liquidator**

**(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.

(2) An order appointing a provisional liquidator in Form 13 shall state the nature and give a short description of the property of which the provisional liquidator is ordered to take possession and the duties to be performed by him.

(3) Upon the pronouncement of the order the party obtaining the order shall forthwith file a notice in Form 14 of the making thereof with the provisional liquidator, the Registrar of Companies and the Official Receiver and cause such notice in Form 15 to be gazetted and advertised.

(4) The expense of complying with paragraph (3) of this rule shall unless the Court otherwise orders, be a charge upon the assets of the company.

### **36. Report of liquidator under section 235**

A report made by the liquidator pursuant to section 235 shall state in narrative form the facts and matters which the liquidator is required or desires to bring to the notice of the Court and his opinion as required by the said section.

### **37. Reports of liquidator to be filed in Court**

(1) The following reports to be made by the liquidator shall be made by the same being filed in Court and a copy being lodged with the Registrar of Companies and the Official Receiver when he is not the liquidator -

- (a) under section 235(1) - preliminary report in a winding-up by the Court;
- (b) under section 235(2) - further reports in a winding-up by the Court;
- (c) under section 243(2) - report in relation to application to stay windingup proceedings.

(2) A further report made under section 235(2) 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.

### **38. Consideration to further report under section 235(2)**

(1) Any further report made under section 235(2) shall be considered by the Judge in Chambers upon the application of the liquidator made by the summons *ex parte*. The Judge may direct service of the summons upon any other person concerned.

(2) The liquidator shall personally or by advocate and solicitor attend upon the consideration of the report and give the Judge any further information or explanation with reference to the matters stated in the report which the Judge may require.

### **39. Appointment of special manager**

(1) An application by the liquidator for the appointment of a special manager shall be supported by a report of the liquidator which shall be placed on the file of proceedings and 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 the remuneration of the special manager.

### **40. Accounting by special managers**

Every special manager shall account to the liquidator and the special manager's accounts shall be verified in Form 16 and, when approved by the liquidator, the totals of the receipts and payments shall be added by the liquidator to his accounts.

#### **41. Preparation of statement of affairs**

(1) Every person who under section 234 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 forms in Form 17 and instructions for the preparation of the statement.

(2) The liquidator may from time to time hold personal interviews with every such person as is mentioned in section 234 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.

#### **42. Extension of time for submitting statement of affairs**

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 with the proceedings in the winding-up and shall render an application to the Court unnecessary.

#### **43. Information subsequent to statement of affairs**

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.

#### **44. Default**

Any default in complying with the requirements of section 234 shall be reported by the liquidator to the Court.

#### **45. As to costs of preparing statement of affairs**

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.

#### **46. Appointment of liquidator on report of meetings of creditors and contributories**

(1) As soon as possible after the first meetings of creditors and contributories have been held the Official Receiver, or the Chairman of the meeting, as the case may be, shall report the result of each meeting to the Court in .

(2) Upon the result of the meetings of creditors and contributories being reported to the Court, the Court may, if the meeting of creditors and the meeting of contributories have each passed the same resolutions, or if the resolutions passed at the two meetings are indetical in effect, upon the application of the Official Receiver, forthwith make the appointments necessary for giving effect to the resolutions. In any other case the Court shall, on the application of the Official Receiver, fix a time and place for considering the resolutions and determinations (if any) of the meetings, deciding differences (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 seven days before the time so fixed.

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

(5) If a liquidator is appointed a copy of the order appointing him in Form 19 shall be transmitted by him to the Official Receiver and the Official Receiver shall, as soon as the liquidator has given security, cause the notice of the appointment in Form 94 (7) to be gazetted. The expenses of gazetting the notice of the appointment shall be paid by the liquidator, but may be charged by him on the assets of the company.

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

#### **47. Standing security to satisfaction of Official Receiver**

In the case of special manager or a liquidator other than the Official Receiver, the following provisions as to security shall have effect, namely -

- (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, either as liquidator or special manager;
- (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 that a liquidator or special manager has given security to his satisfaction in shall be filed with the Registrar; and
- (e) the cost of furnishing the required security by a liquidator or special manager, including any premiums which he may pay to a guarantee society,

shall be borne by him personally, and shall not be charged against the assets of the company as an expense incurred in the winding-up

#### **48. Failure to give or keep up security**

(1) If a liquidator or special manager fails to give the required security within the time stated for that purpose in the order appointing him, or any extension thereof, the Official Receiver shall report the failure to the Court, who may thereupon rescind the order appointing the liquidator or special manager.

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

(3) Where an order is made under this rule rescinding an order for the appointment of or removing a liquidator or special manager the Court may direct that another liquidator or special manager be appointed.

#### **49. Application for examination under section 249**

An application to the Court to summon persons for examination under section 249 may be made by the liquidator or any creditor or contributory. Such application shall, if made by the liquidator, be made *ex parte*, but if made by a creditor or contributory, be made by summons supported by an affidavit and the liquidator shall also be served.

#### **50. Application for public examination under section 250**

An application for an order for a public examination under section 250 may be made *ex parte* by the liquidator.

#### **51 Application for examination under section 277**

An application for an order for the examination of the liquidator or other persons under section 277 may be made *ex parte* by the Official Receiver, the Registrar of Companies or any creditor or contributory and shall be supported by affidavit.

### **52. Attendance of liquidator or Official Receiver under section 249**

The liquidator or the Official Receiver may attend in person or by advocate and solicitor at any examination of a witness under section 249 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.

### **53. Application for appointment**

(1) Upon an order directing a person to attend for public examination being made under section 250 in Form 22, the liquidator shall apply *ex parte* for an order appointing a day on which the public examination is to be held. Such order may be in Form 23.

(2) The liquidator or his solicitor shall cause a notice of the day and place appointed for holding of the public examination in Form 24 to be served on the person to be examined.

(3) The order directing a person to attend for public examination in Chambers may be in Form 25.

### **54. Notice of appointment to creditors and contributories**

(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 gazetted or advertised.

### **55. Examinations under section 249 or 250**

Where an order has been made for an examination under section 249 or section 250-

- (a) the examination shall be held in Chambers or before such person as is specified in section 249 (4) as the Judge in Chambers may direct and in the case of an examination under section 249 he may order that the examination be not held in open Court;
- (b) the Court may either in the order for examination or by subsequent order give directions as to the matters on which any person is to be examined;
- (c) in the case of an examination held before a person other than a Judge in Chambers such person may-
  - (i) if any person fails or refuses to satisfactorily answer any question put to him, exercise all the powers which the Court might have exercised had the failure or refusal been made in an examination before the Court;
  - (ii) if he considers the examination is unnecessarily protracted or for other sufficient cause, adjourn the examination so that the same may be held before a Judge in Chambers.

### **56. Shorthand notes of examination**

(1) If the Court or person before whom any examination under the Act or 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 in Form

26 and the person so nominated shall be appointed unless the Court or person holding the examination shall otherwise direct.

(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.

(4) Every person appointed shall make a declaration in Form 27.

#### **57. Filing of notes of deposition**

(1) The notes of the depositions of a person examined under section 249, or under any order of the Court whether before the Court or before any person appointed to take the examination, other than the notes of the depositions of a person examined at a public examination under section 250, may be in Form 28 or 29 and 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 the notes and the furnishing of copies thereof or extracts therefrom.

(2) The notes of the depositions of a person examined under section 250 shall after being signed as required by section 250(7) be filed and shall be open to the inspection of the liquidator and of any creditor or contributory.

#### **58. Order of arrest under sections 249(5) and 251**

(1) Where an order of apprehension has been made by the Court under section 249(5), the order may be in Part I of Form 30.

(2) Where an order of arrest and seizure has been made by the Court under section 251 in respect of a contributory, director or a former director, the order may be in Part II of Form 30.

#### **59. Disclaimer**

(1) Any application for leave to disclaim any part of the property of a company pursuant to section 296(1) shall be by *ex parte* summons. The summons shall be supported by an affidavit showing who are the parties interested and what their interests are. On hearing of the summons the Court shall give such directions as it sees fit and in particular directions as to the notices to be given to the parties interested or any of them and the Court may adjourn the application to enable any party as aforesaid to attend.

(2) Where a liquidator disclaims a leasehold interest, he shall forthwith file disclaimer in Form 31 with the Registrar. The disclaimer shall contain particulars of the interest disclaimed and a statement of the persons to whom notice of disclaimer in Form 32 has been given. Until the disclaimer is filed by the liquidator the disclaimer shall be inoperative.

(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.

#### **60. Vesting of disclaimed property**

(1) Any application under section 296(6) 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 that property.

(2) Where an application as aforesaid relates to disclaimed property of a leasehold nature and it appears that there is any mortgagee (including a caveator or having a lien by way of deposit of document of title) or under-lessee of that 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 a vesting order as aforesaid upon the terms

required by section 296(6) and imposed by the Court within a time to be fixed by the Court and stated in the notice, he shall 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 has failed to make such election and application the Court may make an order vesting the property in the applicant and excluding the mortgagee or under-lessee from all interest in or security upon the property.

#### **61. Report by liquidator on arrangements and compromises**

In a winding-up by the Court if application is made to the Court 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.

#### **62. Production of documents for settling order**

(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.

#### **63. Officers of Court**

All liquidators appointed by the Court shall be officers of the Court.

#### **64. Contributories listed may attend proceedings**

(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 require.

(2) If the Court is of the opinion that the attendance of any such person as aforesaid upon any proceedings has occasioned additional costs which ought not to be borne by the funds of the company it may direct the 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.

(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.

(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.

#### **65. Collection and distribution of company's assets by the liquidator**

(1) The duties imposed on the Court by section 244(1) in a winding-up by the Court with regard to the collection of the assets of the company and the application 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 244(1) and paragraph

(1) of this rule, the liquidator in a winding-up by the Court shall, for the purpose of acquiring or retaining possession of the property of the company, be in the same position as if he were a receiver of the property appointed by the Court, and the Court may, on his application, enforce the acquisition or retention accordingly.

#### **66. Power of liquidator to require delivery of property**

(1) The powers conferred on the Court by section 277(5) may be exercised by the liquidator.

(2) Any contributory for the time being on the list of contributories, trustee, receiver, banker, agent or officer of a company which is being wound up shall on notice from the liquidator in Form 33 and within such time as he shall by notice in writing require, pay, deliver, convey, surrender or transfer to or into the hands of the liquidator any money 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 the payment, delivery, conveyance, surrender or transfer.

#### **67. Liquidator to settle list of contributories**

(1) 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.

(2) The list of contributories in Form 34 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 244(3).

#### **68. Appointment of time and place for settlement of list**

(1) The liquidator shall give notice in writing in Form 35 of the time and place appointed for the settlement of the list of contributories to every person whom he proposes to include in the list, and shall state in the notice to each person in what character and for what number of shares or interest he proposes to include such person in the list.

(2) The affidavit of postage of the notice may be in Form 36.

#### **69. Settlement of list of contributories**

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 the hearing shall finally settle the list in Form 37, which when so settled shall be the list of contributories of the company.

#### **70. Notice to contributories**

(1) The liquidator shall forthwith give notice in Form 38 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 the list, and in the notice inform such person that any application for the removal of his name from the list, or for a variation of the list, must be made to the Court by summons within twenty-one days from the date of the service on the contributory or alleged contributory of the notice of the fact that his name is settled on the list of contributories.

(2) The affidavit of service of the notice may be in Form 39.

#### **71. Application to the Court to vary the list**

(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 twenty-one days from the date of the service on that person of the notice of the settlement of the list.

**(2)** The order allowing the application to vary the list of contributories may be in Form 40.

**(3)** 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 settling the name of a person on the list of contributories of a company.

## **72. Variation of or addition to list of contributories**

The liquidator may from time to time vary or add to the list of contributories, but any variation or addition shall be in Form 41 and shall be made in the same manner in all respects as the settlement of the original list.

## **73. Calls by liquidator**

The powers and duties of the Court in relation to making calls upon contributories conferred by section 245(2) 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 authorized 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 in Form 42 shall be sent to each member of the committee of inspection in sufficient time to reach him not less than seven days before the day appointed for holding the meeting, and shall contain a statement of the proposed amount of the call, and the purpose for which it is intended;
- (c) the notice of the intended call and the intended meeting of the committee of inspection in Form 43 shall also be gazetted and advertised stating the time and place of the intended meeting of the committee of inspection and that each contributory may either attend the said meeting and be heard, or make any communication in writing to the liquidator or members of the committee of inspection to be laid before the meeting in reference to the said intended call;
- (d) at the meeting of the committee of inspection any statement or representation 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 Form 44 which shall be passed by a majority of the members present;
- (f) when there is no committee of inspection the liquidator shall not make a call without obtaining the leave of the Court.

## **74. Application to the Court for leave to make a call**

**(1)** An application to the Court for leave to make any call for a purpose authorized by the Act, shall be made by summons in Form 45 supported by an affidavit of the liquidator in Form 46 stating the proposed amount of the call, and a copy of the summons shall be served at least four clear days before the day appointed for making the call on every contributory proposed to be included in the call, or if the Court so directs, notice of the intended call may be given by advertisement in Form 47 without a separate notice to each contributory.

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

**(3)** Upon the hearing of the summons the Court may in Form 48 grant leave to the liquidator to make the call and also order the payment by the contributories respectively of the amounts due in respect of the call within a time to be named in the order.

## **75. Document making the call**

When the liquidator is authorized by resolution or order to make a call on the contributories he shall file with the Registrar a document in Form 49 with such variations as circumstances may require.

#### **76. Service of notice of a call**

(1) 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 forthwith be served upon each of the contributories included in the call, together with a notice from the liquidator in Form 50 or 51 specifying the amount or balance due from the contributory in respect of the call, but the resolution or order need not be advertised unless for any special reason the Court so directs.

(2) The affidavit of service may be in Form 52.

#### **77. Enforcement of call**

The payment of the amount due from each contributory on a call may be enforced by order of the Court in Form 54, to be made in Chambers on summons supported by an affidavit by the liquidator in Form 53.

#### **78. Proof of debt**

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.

#### **79. Mode of proof**

A debt shall be proved in any winding-up by delivering or sending to the liquidator an affidavit verifying the debt together with the prescribed filing fee.

#### **80. Verification of proof**

An affidavit proving a debt may be made by the creditor himself or by some person authorized by or on behalf of the creditor. If made by a person so authorized, it shall state his authority and means of knowledge.

#### **81. Contents of proof**

(1) An affidavit proving a debt may be in Form 55 and shall contain or refer to a statement of account showing the particulars of the debt, and shall specify the vouchers, if any, by which the same can be substantiated.

(2) The liquidator to whom the proof is sent may at any time call for the production of the vouchers.

#### **82. Statement of security**

An affidavit proving a debt shall state whether the creditor is or is not a secured creditor.

#### **83. Proof before whom sworn**

An affidavit proving a debt may in a winding-up by the Court be sworn before the Official Receiver or a Commissioner for Oaths.

#### **84. Costs of proof**

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

#### **85. Discount**

A creditor proving his debt shall deduct there from all trade discounts, but he shall not be compelled to deduct any discount, not exceeding five per centum on the net amount of his claim, which he may have

agreed to allow for payment in cash.

#### **86. Periodical payments**

When any rent or other payment falls due at stated periods, and the order or resolution to wind-up is made at any time other than one of those periods, the persons entitled to the rent or payment may prove for a proportionate part thereof up to the date of the winding-up order or resolution as if the rent or payment grew due from day to day:

Provided that where the liquidator remains in occupation of premises leased to a company which is being wound up, nothing herein contained shall prejudice or affect the right of the landlord of the premises to claim payment from the company, or the liquidator, of rent during the period of the company's or the liquidator's occupation.

#### **87. Interest**

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

#### **88. Proof for debt payable at a future time**

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 six per centum per annum computed from the declaration of a dividend to the time when the debt would have become payable according to the terms on which it was contracted.

#### **89. Workmen's wages**

(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 in Form 56 for all these claims is made either by a foreman or by some other person on behalf of the creditors.

(2) Such proof shall have annexed thereto as forming part thereof, a Schedule setting forth the names and addresses of the workmen and others, and the amounts severally due to them.

(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.

#### **90. Production of bills of exchange and promissory notes**

Where a creditor seeks to prove in respect of a bill of exchange, promissory note, or other negotiable instrument or security on which the company is liable, such bill of exchange, promissory note, instrument or security shall, subject to any special order of the Court made to the contrary, be produced to the liquidator and be marked by him before the proof can be admitted either for voting or for any purpose.

#### **91. Notice to creditors to prove**

(1) Subject to the provisions of the Act, and unless otherwise ordered by the Court, the liquidator in any winding-up may from time to time fix a day (which shall be not less than twenty one days from the date of the notice) on or before which the creditors of the company are to prove their debts or claims or otherwise be excluded from the benefit of any distribution specified, and the liquidator shall give notice of the day so fixed by advertisement in the *Gazette* in Form 94(4) and in such newspaper as he shall think appropriate, and also notice in writing in Form 57 or 58 of such day 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.

(2) Where a creditor who has filed a claim after the time fixed under paragraph (1) has lapsed appeals against the decision of the liquidator rejecting his proof, notice of appeal shall, subject to the power of the Court to extend the time in special cases, be given within seven days from the date of the notice of the decision against which the appeal is made, and the liquidator may in such case make provision for the dividend upon such proof, and the probable cost of the appeal in the event of the proof being admitted. Where no notice of appeal has been given within the time specified in this rule, the liquidator shall exclude all those proofs which have been rejected from participation in the dividend.

## **92. Examination of proof**

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 Form 59 to the creditor the grounds of the rejection.

## **93. Appeal by creditor**

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 shall be entertained, unless notice of the application is given before the expiration of twenty-one days from the date of service of the notice of rejection.

## **94. Expunging at instance of liquidator**

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.

## **95. Expunging at instance of creditor**

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.

## **96. Oaths**

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.

## **97. Procedure where creditor appeals**

The liquidator in a winding-up by the Court shall, within three days after receiving notice from a creditor of his intention to appeal against a decision rejecting a proof, file the proof with the Registrar, with a memorandum thereon of his disallowance thereof.

## **98. Time for dealing with proofs by liquidator**

Subject to the power of the Court to extend the time, the liquidator in a winding-up by the Court, other than the Official Receiver, within twenty-eight days after receiving a proof, which has not previously been dealt with, shall in writing either admit or reject it wholly or in part, or require further evidence in support of it. Provided that where the liquidator has given notice of his intention to declare a dividend, he shall within fourteen days after the date mentioned in the notice as the latest date up to which proofs must be lodged, examine, and in writing admit or reject, or require further evidence in support of, every proof which has not been already dealt with, and shall give notice of his decision, rejecting a proof wholly or in part, to the creditors affected thereby.

### **99. Notification of admission**

Where a creditors proof has been admitted the notice of dividend shall be a sufficient notification of the admission.

### **100. Cost of appeals from decisions as to proofs**

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.

### **101. Dividends to creditors**

(1) In any winding-up the liquidator shall, subject to paragraph (2)-

- (a) within three months from the date of the notice under rule 91; or
- (b) immediately after the expiration of the time fixed by this rule for appeal against his decision,

send a notice of dividend in Form 60 to each creditor whose proof has been admitted and pay a dividend in Form 94(5).

(2) If it becomes necessary in the opinion of the liquidator to postpone the declaration of the dividend beyond the limit of three months, he shall give a fresh notice under rule 91 but it shall not be necessary for the liquidator to give a fresh notice to such of the creditors mentioned in the statement of affairs as have not proved their debts. In all other respects the same procedure shall follow the fresh notice as would have followed the original notice.

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

(4) 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 Form 61 which shall be a sufficient authority for payment of the dividend to the person therein named.

### **102. Return of capital to contributories**

(1) Every order by which the liquidator in a winding-up by the Court is authorized 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 Form 63 with such variations as circumstances may require, and the liquidator shall send a notice of return in Form 62 to each contributory.

(2) The liquidator shall publish (in Form 94(6)) in the *Gazette* a notice of return to contributories two weeks before the return is to be paid to contributories.

### **103. Liquidator's bank account**

(1) Every liquidator of a company which is being wound up by the Court shall unless otherwise directed by the Court-

- (a) open a Trust Account in a bank to be named in the Winding-up Order to be known as the Liquidator's General Account, in the name of the company being wound up together with the

- words "In Liquidation"; and
- (b) pay all moneys received by him into the said account forthwith after the receipt.

(2) Subject to any order to the contrary all payments from the 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.

#### **104. Payment into the Companies Liquidation Account**

All or any part of the money for the time being standing to the credit of the account of the liquidator at the bank named and not immediately required for the purposes of the winding-up shall be paid to the Official Receiver to be placed to the credit of the Companies Liquidation Account.

#### **105. Court directions as to money and special bank account**

(1) The Court may in any case give special directions with respect to the payment, deposit or custody of moneys or securities payable to or coming into possession of a liquidator.

(2) Where application is made to the Official Receiver to authorize the liquidator in a winding-up by the Court to make his payments into and out of a special bank account, the Official Receiver may grant the authorization for such time and on such terms as he may think fit and may at any time order the account to be closed if he is of the opinion that the account is no longer required.

(3) An office copy of the direction of the Court under paragraph (1) and the authorization or order of the Official Receiver under paragraph (2) shall be served upon the bank.

#### **106. First meetings of creditors and contributories**

The meetings of creditors and contributories under section 227 (hereinafter referred to as the first meetings of creditors and contributories) shall be held within twenty-one days or, if a special manager has been appointed, within one month after the date of the winding-up order, or within such further time as the Court may approve.

#### **107. Notice of first meetings**

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

#### **108. Summoning of first meetings**

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

#### **109. Form of notices of first meetings**

The notices of first meetings of creditors and contributories may be in Forms 64 and 65, 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.

#### **110. Notice of first meetings to officers of the company**

The Official Receiver shall also give to each of the directors and other officers of the company who in his opinion ought to attend the first meetings of creditors and contributories seven days notice of the time and place appointed for each meeting. The notice in Form 66 may either be delivered personally or sent by prepaid letter post, as may be convenient. It shall be the duty of every director or officer who receives notice of the meeting to attend if so required by the Official Receiver, and if any director or officer fails to attend the Official Receiver shall report the failure to the Court.

### **111. Summary of statement of affairs**

(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 cause of its failure, and any observations thereon which the Official Receiver may think fit to make. The proceedings at a meeting shall not be invalidated by reason of any summary or notice required by these Rules not having been sent or received before the meeting.

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

### **112. Liquidators meetings of creditors and contributories**

(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 289 (hereinafter referred to as Court meetings of creditors and contributories), the liquidator in any winding-up by the Court may himself from time to time subject to the provisions of the Act and the control of the Court by notice in Form 67 summon, hold and conduct meetings of the creditors or contributories (hereinafter referred to as liquidators meetings of creditors and contributories) for the purpose of ascertaining their wishes in all matters relating to the winding-up.

(2) In any creditor's voluntary winding-up the liquidator may himself from time to time summon, hold and conduct meetings of creditors for the purpose of ascertaining their wishes in all matters relating to the winding-up (such meetings and all meetings of creditors which a liquidator of a company is by the Act acquired to convene in or immediately before such a voluntary winding-up and all meetings convened by a creditor in a voluntary winding-up under these Rules are hereinafter called voluntary liquidation meetings).

### **113. Application of rules as to meetings**

Except where and so far as the nature of the subject matter or the context may otherwise require the succeeding rules as to meetings hereinafter set out are intended to apply to first meetings, Court meetings, liquidators meetings of creditors and contributories, and voluntary liquidation meetings, but so nevertheless that the said rules shall take effect as to first meetings subject to any express directions of the Court.

### **114. Summoning of meetings**

(1) The liquidator shall summon all meetings of creditors and contributories by giving not less than seven days' notice of the time and place thereof in the *Gazette* and in one or more local newspapers; and shall, not less than seven clear 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 meetings 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. The notice to each contributory shall be sent to the address mentioned in the company's books as the address of the contributory, or to such other address as may be known to the person summoning the meeting.

(3) This rule shall not apply to meetings under section 260 or section 272.

### **115. Proof of notice**

An affidavit in Form 68 by the liquidator or a creditor or his solicitor or the clerk of either of the persons or as the case may be by some officer of the company or its solicitor or the clerk of the company or solicitor, that the notice of any meeting has been duly posted, shall be sufficient evidence of the notice having been duly sent to the person to whom the same was addressed.

#### **116. Place of meetings**

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

#### **117. Costs of calling meeting**

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 the costs. The costs of summoning the 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, one dollar per creditor or contributory for the first fifty creditors or contributories, seventy-five cents per creditor or contributory for the next fifty creditors or contributories, fifty cents per creditor or contributory for any number of creditors or contributories after the first hundred. The said costs shall be repaid out of the assets of the company if the Court shall by order, or if the creditors or contributories (as the case may be) shall by resolution, so direct. This rule shall not apply to a meeting under section 260 or 261(5).

#### **118. Chairman of meeting**

Where a meeting is summoned by the liquidator, he, or someone nominated by him in Form 69, shall be chairman of the meeting. At every other meeting of creditors or contributories the chairman shall be such person as the meeting by resolution shall appoint. This rule shall not apply to a meeting under section 260.

#### **119. Ordinary resolution of creditors and contributories**

At a meeting of creditors or contributories a resolution shall be deemed to be passed when a majority in number and value of the creditors or, as the case may be, 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.

#### **120. Copy of resolution to be filed**

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

#### **121. Non-reception of notice by a creditor**

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.

#### **122. Adjournment**

The chairman may with the consent of the meeting adjourn it from time to time and from place to place in Form 70, 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.

#### **123. Quorum**

(1) A meeting may not act for any purpose except the election of a chairman, the proving of debts and the adjournment of the meeting unless there are present or represented thereat at least three creditors entitled to vote or three contributories or if the number of the creditors entitled to vote or the contributories, as the case may be, shall not exceed three, all the creditors entitled to vote or all the contributories.

(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 seven nor more than twenty-one days.

(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 and notice of termination of meeting in Form 71 shall be made.

#### **124. Creditors entitled to vote**

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. In the case of a Court meeting or liquidators 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 the proof has been admitted wholly or in part before the date on which the meeting is held. Provided that this and the next four following rules shall not apply to a Court meeting of creditors held prior to the first meeting of creditors. This rule shall not apply to any creditors or class of creditors who by virtue of the rules or any directions given thereunder are not required to prove their debts or to any voluntary liquidation.

#### **125. Cases in which creditors may not vote**

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

#### **126. Votes of secured creditors**

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

#### **127. Creditor required to give up security**

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

#### **128. Admission and rejection of proofs for purpose of voting**

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 should 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.

### **129. Statement of security**

For the purpose of voting at any voluntary liquidation meeting 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.

### **130. Minutes of meeting**

(1) The chairman shall cause minutes of the proceedings at the meeting to be drawn up and 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 may be made and kept in Form 72.

### **131. Proxies**

A creditor or a contributory may vote either in person or by proxy. Where a person is authorized in manner provided by section 147(3) to represent a corporation at any meeting of creditors or contributories that person shall produce to the liquidator or the chairman of the meeting a certificate under section 147(5). 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.

### **132. Form of proxies**

Every instrument of proxy shall be in accordance with Form 73 or 74 and every written part thereof shall be in the handwriting of the person giving the proxy or of any manager or clerk or other person in his regular employment or of a commissioner for oaths.

### **133. Forms of proxy to be sent with notices**

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.

### **134. General proxies to managers or clerks**

A creditor or a contributory may give a general proxy to his manager or clerk or any other person in his regular employment. In any such case the instrument of proxy shall state the relation in which the person to act thereunder stands to the creditor or contributory.

### **135. Special proxies**

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.

**136. Solicitation by liquidator to obtain proxies**

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.

**137. Proxies to liquidator**

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

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

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 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.

**139. Proxies**

(1) A proxy in Form 73 or 74 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 twelve o'clock noon of the day but one before, nor later than twelve 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 in a winding-up by the Court or with the company at its registered office for a meeting under section 260, and with the liquidator or if there is no liquidator with the person named in the notice convening the meeting to receive the same in a voluntary winding-up not later than twelve o'clock noon 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 as general or special proxy.

**140. Use of proxies by deputy**

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

**141. Filling in where creditor blind or incapable**

The proxy of a creditor who is 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 the 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.

**142. Remuneration of liquidator**

(1) The remuneration of a liquidator, unless the Court shall otherwise order, shall be fixed by the committee of inspection, and shall be in the nature of a commission or percentage of which one part shall be payable on the amount realized, after deducting the sums (if any) paid to secured creditors (other than debenture holders) out of the proceeds of their securities, and the other part on the amount distributed in dividend.

(2) If the Official Receiver is of the 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.

(3) If there is no committee of inspection the remuneration of the liquidator shall, unless the Court shall otherwise order, be fixed by the scale of fees and percentages for the time being payable on realizations and distributions by the Official Receiver as liquidator.

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

#### **143. Limit of remuneration**

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 gifts, 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 the remuneration to any such solicitor, auctioneer, or other person.

#### **144. Dealings with assets**

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 partner, clerk, agent or servant become purchaser of any part of the company's assets. Any purchase made contrary to the provision of 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.

#### **145. Restriction on purchase of goods by liquidator**

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 the business from any person whose connection with the liquidator is of such a nature as would result in the liquidator obtaining any profit arising out of the transaction.

#### **146. Committee of inspection not to make profit**

No member of a committee of inspection shall, except under and with the sanction of the Court, directly or indirectly, by himself or any employer, partner, clerk, agent or servant, be entitled to derive any profit from any transaction arising out of the winding-up, or to receive out of the assets any payment for services rendered by him in connection with the administration of the assets, or for any goods supplied by him to the liquidator for or on account of the company. In a winding-up by the Court if it appears to the 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 the provisions of this rule, they may disallow the payment or recover the profit, as the case may be, on the audit of the liquidators accounts or otherwise.

#### **147. Costs of obtaining sanction of Court**

In any case in which the sanction of the Court is obtained under the two last preceding rules, 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.

#### **148. Sanction of payments to committee**

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. 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 that committee.

#### **149. Notice of liquidator's intention to apply for release**

A liquidator before making application for his release in Form 76 shall give notice of his intention so to do in Form 75 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 Form 77.

#### **150. Meeting of creditors and contributories to consider resignation of liquidator**

- (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.
- (2) If the creditors and contributories by ordinary resolutions 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.
- (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.
- (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 and the last preceding rule.

#### **151. Office of liquidator liquidated by his insolvency**

The liquidator shall cease to hold office upon a receiving order in bankruptcy being made against him and for the purpose of the application of the Act and these Rules he shall be deemed to have been removed.

#### **152. Proceedings on resignation, etc. of liquidator**

- (1) Upon a liquidator resigning or being released or removed from his office, he shall deliver over 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, and the release of a liquidator shall not take effect unless and 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.
- (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.

#### **153. Payments out of bank**

All payments out of the Companies Liquidation Account shall be made by the Official Receiver.

#### **154. Special bank account**

Where application is made in Form 78 to the Official Receiver to authorize the liquidator in a winding-up by the Court to make his payments into and out of a special bank account, the Official Receiver may grant authorization in Form 79 for such time and on such terms as he may think fit, and may at any time order the

account to be closed if he is of the opinion that the account is no longer required.

#### **155. Record Book**

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 had 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 advocate 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.

#### **156. Cash Book**

(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 the rule as to trading accounts) enter from day to day the receipts and payments made by him.

(2) In a winding-up by the Court 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 three months.

(3) In a creditor's 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 or to the company as and when the committee of inspection or, if there is no such committee, the creditors direct.

#### **157. Investment of assets in securities and realization of securities**

(1) Where the cash balance standing to the credit of the Companies Liquidator Account is in excess of the amount which, in the opinion of the Official Receiver, is required for the time being to answer demands, he shall notify the Accountant General to invest that excess and any interest derived from the said investment shall be credited to the Consolidated Fund.

(2) Where any part of the money so invested is in the opinion of the Official Receiver required to answer any demands, the Official Receiver shall notify the Accountant General of the amount so required and the Accountant General shall thereupon repay to the Official Receiver such sum as may be required and for that purpose may direct the sale of such part of the said securities as may be necessary.

#### **158. Audit of Cash Book**

The committee of inspection shall not less than notice in every three months audit the liquidators Cash Book and certify therein under their hands in Form 80 the day on which the said book was audited.

#### **159. Official Receiver's audit of liquidator's account**

(1) The liquidator shall, at the expiration of six months from the date of the winding-up order, and at the expiration of every succeeding six months thereafter until his release, transmit to the Official Receiver a copy of the Cash Book for the period in duplicate, together with the necessary vouchers and copies of the certificates of audit by the committee of inspection. He shall also forward with the first accounts a summary of the company's statement of affairs, showing thereon in red ink the amounts realized, and explaining the cause of the non-realization of the assets as may be unrealized. The liquidator shall also at the end of every six months forward to the Official Receiver, with his accounts, a report upon the position of the company in such form as the Official Receiver may direct.

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

(3) The accounts sent in by the liquidator shall be verified by him by statutory declaration in Form 81.

#### **160. Liquidator carrying on business**

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

#### **161. Submission of trading account**

The trading account in Form 82 shall from time to time, and not less than once in every month, be verified by affidavit in Form 83 and the liquidator shall thereupon submit the account to the committee of inspection (if any) or such member thereof as may be appointed by the committee for that purpose, who shall examine and certify the same.

#### **162. Expenses of sales**

Where property forming part of a company's assets is sold by the liquidator through an auctioneer or 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 Officer. Every liquidator by whom the auctioneer or agent is employed shall, unless the Court otherwise orders, be accountable for the proceeds of every such sale.

#### **163. Upon winding-up order Judge may order transfer of action to himself**

Where an order has been made for the winding-up of a company the Judge shall have power without further consent to order the transfer to him of any action cause or matter pending brought or continued by or against the company.

#### **164. Determination by Court**

Where any action 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.

#### **165. Submission of bill of costs by employees to liquidator for taxation**

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 Form 84, to be made a sufficient time before the declaration of a dividend, deliver his bill of costs or charges to the Taxing Officer 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.

#### **166. Notice of appointment to tax**

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

#### **167. Supply of copy of bill of costs to liquidator**

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

**168. Attendance at taxation**

The liquidator may attend or be represented on the taxation.

**169. Issue of allowance or certificate of taxation**

Upon the taxation of any bill of costs or charges being completed the taxing officer shall issue to the person presenting the bill for taxation his allowance or certificate of taxation in Form 85.

**170. Liquidator's certificate as to special terms of remuneration to employee**

Where the bill of costs or charges of any solicitor, manager, accountant, auctioneer, broker or other person employed by a liquidator is 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 Officer 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 the employment.

**171. No allowance for performance by other person of liquidator's and special manager's duties**

(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 in his accounts 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 services as liquidator shall include all professional services.

**172. Application for costs after proceedings concluded**

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 the 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 company or if the company is in liquidation on the liquidator;
- (b) the company or the liquidator may appear on the application and object thereto; and
- (c) no costs of or incidental to the 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.

**173. Costs**

No payments in respect of bills or charges of solicitors, managers, accountants, auctioneers, brokers or other persons other than payments for costs and expenses incurred and sanctioned under rule 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 considered and allowed by the Taxing Officer. The Taxing Officer shall satisfy himself before passing the bills or charges that the employment of a solicitor or other person to assist the liquidator in the performance of his duties 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 pay and allow the costs and charges of any person employed by him where the costs and charges are within the scale usually allowed by the Court and do not exceed the sum of RM100.

**174. Costs ordered by Court**

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 the 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.

#### **175. Attendance of liquidator's solicitor**

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

#### **176. Date of conclusion of voluntary winding-up**

In the case of a company wound up voluntarily, the winding-up is deemed to be concluded at the date of the dissolution of the company, unless at that 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.

#### **177. Times for sending liquidators statements, and regulations applicable thereto**

In a voluntary winding-up the statements with respect to the proceedings in and the position of the liquidation of a company, the winding-up of which is not concluded within six months after the appointment of a liquidator, shall be sent to the Registrar of Companies and Official Receiver twice in every year as follows:

- (1) The statements shall be sent within one month after the expiration of the six months, or within such extended period as the Official Receiver may for special reasons sanction. In cases in which the assets of the company have been fully realized and distributed before the expiration of a half-yearly interval a final statement shall be sent forthwith.
- (2) Subject to rule 178, Form 86 and where applicable Forms 88, 89 and 90 with such variations as circumstances may require, shall be used, and the directions specified in the Form shall (unless the Official Receiver otherwise directs) be observed in reference to every statement.
- (3) Every statement shall be verified by statutory declaration in Form 87 with such variations as circumstances may require.

#### **178. Affidavit of no receipts or payments**

Where a liquidator has not, during any period for which a statement has to be sent, received or paid any money on account of the company, he shall at the time when he is required to transmit his statement, send to the Registrar of Companies and the Official Receiver the prescribed statement in Form 86 containing the particulars therein required with respect to the proceedings in and the position of the liquidation, and with the statement shall also send a statutory declaration of no receipts or payments in Form 87.

#### **179. Payments of undistributed and unclaimed money into Companies Liquidation Account**

(1) In a voluntary winding-up all other money in the hands or under the control of a liquidator of a company, representing unclaimed or undistributed assets, which under subsection (1) of section 286 the liquidator is to pay into the Companies Liquidation Account, shall be ascertained as on the date to which the statement of receipts and payments sent in to the Registrar of Companies and the Official Receiver is brought down, and the amount to be paid to the Companies Liquidation Account shall be the minimum balance of such money which the liquidator has had in his hands or under his control during the six months immediately preceding the date to which the statement is brought down, less such part (if any) thereof as the Official Receiver may authorize him to retain for the immediate purposes of the liquidation. Such amount shall be paid into the Companies Liquidation Account within fourteen days from the date to which the statement of account is made up.

(2) Notwithstanding anything in this rule, any moneys representing unclaimed or undistributed assets or dividends in the hands of the liquidator at the date of the dissolution of the company shall forthwith be paid by him into the Companies Liquidation Account.

**(3)** A liquidator whose duty it is to pay into the Companies Liquidation Account money representing unclaimed or undistributed assets of the company, shall pay the money to the Official Receiver whose receipt shall be a sufficient discharge to the liquidator.

**(4)** In a voluntary winding-up money invested or deposited at interest by a liquidator shall be deemed to be money under his control, and when that money forms part of the minimum balance payable into the Companies Liquidation Account pursuant to paragraph (2) of this rule, the liquidator shall realize 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, or such securities as the Court may direct, those securities may, with the permission of the Court, be transferred to the control of the Official Receiver instead of being forthwith realized and the proceeds thereof paid into the Companies Liquidation Account. In the latter event, 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 realize the securities wholly or in part and pay the proceeds of realization into the Companies Liquidation Account and deal with the same in the same way as other moneys paid into the said account may be dealt with.

#### **180. Liquidator to furnish information to Official Receiver**

In a voluntary winding-up 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 the particulars to be verified by affidavit in Form 91.

#### **181. Official Receiver may call for verified accounts**

In a voluntary winding-up the Official Receiver may at any time order any person aforesaid 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.

#### **182. Application for payment out by person entitled**

An application by a person claiming to be entitled to any money paid into the Companies Liquidation Account in pursuance of section 286, 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.

#### **183. Application by liquidator for payment out**

A liquidator who requires to make payments out of money paid into the bank in pursuance of section 286 either by way of distribution or in respect of the cost and expenses of the proceedings, shall apply in such form and manner as the 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.

#### **184. Appointment**

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.

#### **185. Removal**

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

**186. Assistants**

A Deputy Official Receiver, Senior Assistant Official Receiver or an Assistant Official Receiver may represent the Official Receiver in all proceedings in Court or in any administrative or other matter.

**187. Duties where no assets**

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.

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

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.

**189. Appeals from Official Receiver**

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 twenty-one days from the time when the act or decision appealed against was done, pronounced or made.

**190. Books to be kept by officers of the Court**

(1) The Registrar shall keep books according to Forms 92 and 93 in the Schedule, and the particulars given under the different heads in the books shall be entered forthwith after each proceeding has been concluded.

(2) The books shall at all times be open to inspection by the Official Receiver, and the officers of the Court whose duty it is to keep the books prescribed by these Rules shall furnish the Official Receiver with such information and returns as the Official Receiver may from time to time require.

**191. Gazette Notices**

(1) All notices subsequent to the making by the Court of a winding-up order in pursuance of the Act shall be gazetted by the Official Receiver in any of the Forms 94 (1) , 94 (2) , 94 (3) , 94 (4) , 94 (5) , 94 (6) , 94 (7) , 94 (8) or 94 (9) .

(2) Where any winding-up order is amended and also in any case in which any matter which has been gazetted has been amended or altered or in which a matter has been wrongly or inaccurately gazetted, the Official Receiver shall re-gazette the order or matter with the necessary amendments and alternations in the prescribed form, at the expense of the company's assets or otherwise as the Court may direct.

**192. Filing memorandum of Gazette notices**

(1) Whenever the *Gazette* contains any advertisement relating to any winding-up proceedings the Official Receiver or liquidator as the case may be shall file with the proceedings a memorandum in Form 95 referring to and giving the date of the advertisement.

(2) In the case of an advertisement in a local newspaper, the Official Receiver or liquidator as the case may be shall place on the file a memorandum giving the name of the newspaper and the date of the issue in which the advertisement appears and having pasted on it the advertisement cut out of the newspaper.

(3) For this purpose one copy of each local newspaper in which any advertisement relating to any winding-up proceeding in the Court is inserted, shall be left with the Official Receiver or liquidator as the case may be by the person who inserts the advertisement.

(4) A memorandum under this rule shall be *prima facie* evidence that the advertisement to which it refers

was duly inserted in the issue of the *Gazette* or newspaper mentioned in it.

### 193. Enlargement or abridgment of time

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.

### 194. Formal defect not to invalidate proceedings

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

### 195. Fees

(1) The fees payable in respect of winding-up of companies under these Rules are prescribed in the Second Schedule.

(2) Items 125(c), 126, 128, 129 and 130 in the Third Schedule to the Rules of the Supreme Court 1957 [L.N.321/57] are hereby deleted.

(3) The Scale of Fees specified in the Tenth Schedule to the Companies Ordinance of Sarawak, is hereby revoked.

### 196. Revocation

The Companies (Winding-up) Rules 1946 of West Malaysia and the Companies (Winding-up) Rules as specified in the Twelfth Schedule to the Companies Ordinance of Sarawak, are hereby revoked.

## FIRST SCHEDULE - FORMS

### No. 1

(Rule 7)  
FORMS OF SUMMONS (GENERAL)  
(Title)

LET (a) ..... attend at ..... on ..... the .....  
day of ..... 20 ....., at..... o'clock in the ..... noon on the hearing of an application of (b)  
..... for an order that (c) .....

#### NOTE -

If you do not attend, either in person or by your solicitor, at the time and place above-mentioned, such order will be made, and proceedings taken, as the Judge (or Registrar) may think just and expedient.

- (a) Name of respondent
- (b) Name and description of applicant
- (c) State object of application

### No. 2

(Rule 22)  
PETITION  
(Title)

(a) insert full name, title, etc., of petitioner

The humble petition of (a) ..... showeth as follows:

1. The ..... Company Limited (hereinafter called the company) was on the ..... day of ..... 20....., incorporated under the Companies Act.

(b) State the full address of the registered office

2. The registered office of the company is at (b) .....  
.....

3. The nominal capital of the company is RM..... divided into ..... shares of RM..... each. The amount of the capital paid up or credited as paid up is RM.....

4. The object for which the company was established are as follows:

To.....

and other objects set forth in the memorandum of association thereof.(Here set out in paragraphs the facts on which the petitioner relies to support his petition, and conclude as follows):

Your petitioner, therefore, humbly prays as follows:

- (1) That the ..... Company Limited may wound up by the Court under the provisions of the Companies Act,1965.
- (2) Or that such other order may be made in the premises as shall be just.

NOTE-

(c) It is intended to serve this petition on

.....  
.....

(c) This note will be unnecessary if the company is petitioner

**No. 3**

(Rule 22)  
PETITION BY UNPAID CREDITOR ON SIMPLE CONTRACT  
(Title)

PARAGRAPHS 1, 2, 3 AND 4 AS IN No. 2

- (a) State consideration for the debt, with particulars so as to establish that the debt claimed is due.
  
- 5. The company is indebted to your petitioner in the sum of RM .....  
for (a) .....  
.....
  
- 6. Your petitioner has made application to the company for payment of his debt, but the company has failed and neglected to pay the same or any part thereof.
- 7. The company is (insolvent and) unable to pay its debts.
- 8. In the circumstances it is just and equitable that the company should be wound up.

Your petitioner, therefore, etc., (as in No.2.).

**No. 4**

**(Rule 24)**  
**ADVERTISEMENT OF PETITION**  
*(Title)*

Notice is hereby given that a petitioner for the winding-up of the above-named company by the High Court was, on the .....day of ..... 20 ....., presented by the said company ( or as the case may be). And that the said petition is directed to be heard before the Court sitting at ..... at ..... o'clock in the ..... Noon, on the ..... day of ..... 20 .....; and any creditor or contributory of the said company desiring to support or oppose the making of an order on the said petition may appear at the time of hearing by himself or his counsel for that purpose; and a copy of the petition will be furnished to any creditor or contributory of the said company requiring the same by the undersigned on payment of the regulated charge for the same.

The Petitioner's address is .....

.....

The Petitioner's solicitor is ..... of

.....

.....

Signed (a) .....

**NOTE-**

Any person who intends to appear on the hearing of the said petition must serve on or send by post to the above-named (b) ....., notice in writing of his intention so to do. The notice must state the name and address of the person, or, if a firm, the name and address of the firm, and must be signed by the person or firm, or his or their solicitor (if any) and must be served, or, if posted, must be sent by post in sufficient time to reach the above-named not later than twelve o'clock noon of the day ..... of ....., 20 ..... (the day before the day appointed for the hearing of the petition).

- (a) To be signed by the solicitor to the petitioner or by the petitioner if he has no solicitor
- (b) Solicitor or petitioner as the case may be

**No. 5**

(Rule 25)  
**AFFIDAVIT OF SERVICE OF PETITION ON MEMBERS, OFFICERS OR SERVANTS**  
 (Title)

IN the matter of a petition dated.....

I .....of .....make oath (solemnly, sincerely and truly affirm) and say:

1. *(In the case of service of petition on a company by leaving it with a member, officer, or servant at the registered office, or if no registered office, at the principal or last known principal place of business of the company.)*

That I did on day, the day of ....., 20 .....,

serve the above-named company with the above-mentioned petition by delivering to and leaving with (name and description) a member (or officer) (or servant) of the said company a copy of the above-mentioned petition, duly sealed with the seal of the Court, at *(Office or place of business as aforesaid)* before the hour of.....in the.....noon.

2. *(In the case of no member, officer, or servant of the company being found at the registered office or place of business.)*

That I did on.....day, the .....day of ....., 20 .....,

having failed to find any member, officer, or servant of the above-named company at (here state registered office or place of business) leave there a copy of the above-mentioned petition, duly sealed with the seal of the Court, before the hour of ..... in the ..... .. noon *(add with whom such sealed copy was left, or where, e.g., affixed to door of offices, or placed in letter box, or otherwise.)*

3. *(In the case of directions by the Court as to the member or members of the company to be served.)*

That I did on day, the ..... I day of ....., 20 .....

serve (name or names and description) with a copy of the above-mentioned petition, duly sealed with the seal of the Court, by delivering the same personally to the said ....., at (place) before the hour of ..... in the ..... noon.

4. The said petition is now produced and shown to me, marked "A".

Sworn or affirmed at, etc.

**No. 6**

(Rule 25)  
**AFFIDAVIT OF SERVICE OF PETITION ON LIQUIDATOR**

IN the matter of a petition, dated....., for winding-up the above company by the Court.

I,....., of ....., make oath (solemnly, sincerely and truly affirm) and say:

That I did, on..... day, the ..... day of....., 20 .....,

serve (name and description) the liquidator of the above-named company, with a copy of the above-mentioned petition, duly sealed with the seal of the Court, by delivering the same personally to the said at (place), before the hour of ..... in the ..... noon.

The said petition is now produced and shown to me, marked "A";

Sworn or affirmed at, etc.

**No. 7**

**(Rule 26)**  
**AFFIDAVIT VERIFYING PETITION**  
**IF THE PETITION IS BY A LIMITED COMPANY**  
*(Title)*

I, A.B., of etc, make oath (solemnly, sincerely and truly affirm) and say, that such of the statements in the petition now produced and shown to me, and marked with the letter "A" as relate to my own acts and deeds are true, and such of the said statements as relate to the acts and deeds of any other person or persons I believe to be true.

Sworn or affirmed, etc.

**IF THE PETITION IS BY AN INDIVIDUAL OR FIRM**

*(Title)*

I, A.B., of etc, make oath (solemnly, sincerely and truly affirm) and say, as follows:

(1) I am (a Director or the Secretary) of ..... Company Limited the petitioner in the above matter, a company duly incorporated under the Companies Act, and am duly authorized by the said petitioner to make this affidavit on its behalf.

(2) Such of the statements in the petition now produced and shown to me marked with the letter A as relate to the acts and deeds of the said petitioner are true and such of the statements as relate to the acts and deeds of any other person or persons I believe to be true.

Sworn or affirmed, etc.

**No. 8**

**(Rule 28)**  
**NOTICE OF INTENTION TO APPEAR ON PETITION**  
*(Title)*

TAKE notice that A. B., of (a) creditor for RM .....of (or contributory holding (b) shares in) the above .company intends to appear on the hearing of the petition advertised to be heard on the day of ....., 20....., and to support (or oppose) such petition.

(Signed) (c) [Name of person or firm]  
(Address)

To.....

- (a) State full name, or if a firm, the name of the firm and address.
- (b) State number and class of shares held.
- (c) To be signed by the person or his solicitor.

**No. 9**

**(Rule 29)**  
**LIST OF PARTIES ATTENDING THE HEARING OF A PETITION**  
*(Title)*

The following are the names of those who have given notice of their intention to attend the hearing of the petition herein, on the ..... day of ....., 20 .....

Name	Address	Name and Address of Solicitors of party who has given notice	Creditors. Amount of debt	Contributories. Number of Shares	Opposing	Supporting

**No. 10**

**(Rule 34)**  
**NOTIFICATION TO LIQUIDATOR OF ORDER PRONOUNCED ON PETITION FOR WINDING-UP**  
*(Title)*

To the Liquidator,  
.....

*(Address)*

Order pronounced this ..... day of ..... 20....., by the Honourable Mr Justice ..... on the petition for winding-up the under-mentioned company under the Companies Act, 1965 and for the appointment of (a)..... as liquidator.

(a) The Official Receiver or AB, an approved liquidator.

Name of Company	Registered Office of Company	Petitioner's Solicitor	Date of Presentation of Petition

**No. 11**

**(Rule 34)  
ORDER FOR WINDING-UP BY THE COURT**

..... day of ....., 20.....

*(Title)*

UPON the petition of the above-named company [or A. B., of etc., a creditor (or contributory) of the above-named company, on the .... day of ....., 20....., preferred unto the Court, and upon hearing ..... for the petitioner, and..... for ....., and upon reading the said petition, and affidavit of ....., filed, etc., verifying the said petition, an affidavit of L.M.,..... filed the .... day of....., 20 ....., the *Gazette* of the ....day of ....., 20 ....., the .... newspaper of the..... day of..... (*enter any other papers*), each containing an advertisement of the said petition (*enter any other evidence*), this Court doth order:

- (1) that the said company be wound up by the Court under the provisions of the Companies Act, 1965.
- (2) that A. B. be appointed liquidator for the purpose of the said winding-up.
- (3) that the Bank in which the liquidator is to open a Trust Account is .....

NOTE--

It will be the duty of such of the persons as are liable to make out or concur in making out a statement of affairs as the liquidator may require to attend on him at such time and place as he may appoint and to give him all information he may require.

**No. 12**

**(Rule 34)  
NOTICE OF WINDING-UP ORDER**

IN the matter  
of..... Limited Winding-up Order  
made....., 20 .....  
Name and address of  
liquidator.....

*Petitioner or his solicitor*

**No. 13**

**(Rule 35)**  
**ORDER APPOINTING PROVISIONAL LIQUIDATOR AFTER PRESENTATION OF PETITION, AND BEFORE**  
**ORDER TO WIND-UP**  
*(Title)*

UPON the application of etc., and upon reading, etc., the Court doth hereby appoint the Official Receiver or A. B. an approved liquidator to be provisional liquidator of the above-named Company until the making of winding-up order herein or until further order. The duties to be performed by the provisional liquidator are as follows:

The nature and description of the property of which the provisional liquidator is to take possession is as follows:

**No. 14**

**(Rule 35)**  
**NOTIFICATION TO PROVISIONAL LIQUIDATOR OF ORDER PRONOUNCED FOR HIS APPOINTMENT AS**  
**PROVISIONAL LIQUIDATOR PRIOR TO WINDING-UP ORDER BEING MADE**  
*(Title)*

TO THE PROVISIONAL LIQUIDATOR

*(Address)*

ORDER pronounced this.....day of ....., 20 .....,  
 by the Honourable Mr Justice .... .. for the appointment  
 of (a) as provisional liquidator prior to any winding-up order being made.

(a) The Official Receiver or A.B., an approved liquidator

Name of Company	Registered Office of Company	Petitioner's Solicitor	Date of Presentation of Petition

**No. 15**

**(Rule 35)**  
**NOTICE OF APPOINTMENT OF PROVISIONAL LIQUIDATOR**  
*(Title)*

IN the matter of  
 ..... Limited .  
 Order for appointment of provisional liquidator made ....., 20 .....,  
 Name and address of provisional liquidator .....

Petitioner or his solicitor

**No. 16**

**(Rule 40)**  
**AFFIDAVIT BY SPECIAL MANAGER VERIFYING ACCOUNT**  
*(Title)*

I,..... of.....,  
make oath (solemnly, sincerely and truly affirm) and say as follows:

1. The account hereunto annexed, marked with the letter "A", produced and shown to me at the time of swearing this my affidavit, and purporting to be my account as special manager of the estate or business of the above-named company, contains a true account of all and every sums and sum, of money received by me or by any other person or persons by my order or to my knowledge or belief for my use on account or in respect of the said estate or business.
2. The several sums of money mentioned in the said account hereby verified to have been paid or allowed have been actually and truly so paid and allowed for the several purposes in the said account mentioned.
3. The said account is just and true in all and every one of the items and particulars therein contained, according to the best of my knowledge and belief.

Sworn or affirmed, etc.

**No. 17**

**(Rule 41)**  
**STATEMENT OF AFFAIRS**  
*(Title)*

Statement of Affairs on the ..... day of ....., 20....., the date of the Winding-up Order.

	S	c	S	c	S	c	
<p>Capital issued and allotted, viz:</p> <p>Founders' Shares of \$..... per share (.....Shareholders) *Issued as fully paid</p> <p>Amount called up at \$..... per share, as per List "L"</p> <p>Ordinary Shares of \$..... per share (.....Shareholders) *Issued as fully paid</p> <p>Amount called up at \$..... per share, as per List "M"</p> <p>Preference Shares of \$..... per share (.....Shareholders) *Issued as fully paid</p> <p>Amount called up at \$..... per share, as per List "N"</p> <p>+ Amount, if any, paid in advance of call</p> <p>Less unpaid calls estimated to be irrecoverable \$</p>			Estimated Surplus as above (if any) less to cost of Liquidation				
			* Total deficiency as explained in Statement "O"		<p>* When capital is issued as partly paid up the form should be altered accordingly.</p> <p>+ Add particulars of any other capital.</p> <p>I, _____ of _____, make oath (solemnly, sincerely and truly affirm) and say that the foregoing statement and the several lists hereunto annexed marked _____ are, to the best of my knowledge and belief, a full, true and complete statement of the affairs of the above-named Company, on the _____ day of _____, 19_____, the date of the winding-up order.</p> <p>NOTE-</p> <p>The Magistrate is particularly requested, before swearing the Affidavit, to ascertain that the full name, address, and description of the Deponent are stated, and to initial all crossings out or other alterations on the printed form. A deficiency in the Affidavit in any of the above respects will entail its refusal by the Court, and will necessitate its being re-sworn.</p> <p>Sworn or affirmed at _____] in the State of _____] Signature _____ this _____ day of _____, 19_____] _____ Before me</p>		

**I-AS REGARD CREDITORS**

The nominal amount of unpaid capital liable to be called up is \$.....  
which is (available to meet above deficiency) or (charged to debenture holders) , or as the case may be.

**II-AS REGARD CONTRIBUTORIES**





Signature.....

Dated....., 20.....

**List "B"**

**CREDITORS FULLY SECURED (NOT INCLUDING DEBENTURE HOLDERS)**

No.	Name of Creditor	Address and Occupation	Amount of Debt		DATE WHEN CONTRACTED		Con-sid-eration	Particu-lars of Security	Dat e when giv-en	Estimated value of		Estimated sur-plus	
					Mon th	Yea r				Security		security	
			RM	Sen						RM	Sen	RM	Sen

Signature.....

Dated....., 20.....

**List "C"**

**CREDITORS PARTLY SECURED**

(STATE WHETHER ALSO CONTRIBUTORIES OF THE COMPANY)

No.	Name of Creditor	Address and Occupation	Amount of Debt		DATE WHEN CONTRACTED		Con-sid-eration	Particular-sof Security	Mont h and year when given	Estimated value of		Balance of debt unse-cured	
					Mont h	Year				Security			
			RM	Sen						RM	Sen	RM	Se n

Signature.....

Dated....., 20.....

**List "D"**

**LIABILITIES OF COMPANY ON BILLS DISCOUNTED OTHER THAN THEIR OWN ACCEPTANCES FOR VALUE**

No.	Acceptor's Name, Address and Occupation	Whether liable as Drawer or Indors-	Date when due	Amount	Holder's Name, Address and Oc-	Amount expected to rank for Dividend

		er			cupation (if known)	
				RM	Sen	
						RM
						Sen

Signature.....

Dated....., 20.....

**List "E"**

**OTHER LIABILITIES**

Full particulars of all liabilities not otherwise scheduled to be given here.

No.	Name of Creditor or Claimant	Address and Occupation	Amount of Liability or claim		DATE WHEN LIABILITY INCURRED		Nature of Liability	Consideration	Amount expected to rank against Assets for dividend	
					Month	Year				
			RM	Sen					RM	Sen

Signature.....

Dated....., 20.....

**List "F"**

**PREFERENTIAL CREDITORS FOR RATES, TAXES, SALARIES AND WAGES**

No.	Name of Creditor	Address and Occupation	Nature of claim	Period during which claim accrued	Date When due	Amount Of claim		Amount Payable in full		Difference ranking for Dividend	
						RM	Sen	RM	Sen	RM	Sen

Signature.....

Dated....., 20.....

**List "G"**

**LIST OF DEBENTURE HOLDER**

THE names to be arranged in alphabetical order and numbered consecutively. *Separate Lists* must be furnished of holders of each issue of Debentures, should more than one issue have been made.

No.	Name of Holder	Address	Amount		Description of Assets over which security extends
			RM	Sen	





						RM	Sen	RM	Sen
--	--	--	--	--	--	----	-----	----	-----

Signature.....

Dated....., 20.....

**List "M"**

**LIST OF ORDINARY SHARES**

Consecutive No.	Register No.	Name Of Shareholder	Address	Nominal Amount Of Share	No. of Shares Held	Amount Per Share Called up		Total Amount Called up	
						RM	Sen	RM	Sen

Signature.....

Dated....., 20.....

**List "N"**

**LIST OF PREFERENCE SHARES**

Consecutive No.	Register No.	Name Of Shareholder	Address	Nominal Amount Of Share	No. of Shares Held	Amount Per Share Called up		Total Amount Called up	
						RM	Sen	RM	Sen

Signature.....

Dated....., 20.....

List "O" (1)

**DEFICIENCY ACCOUNT**

(1) Deficiency Account where Winding-up Order made within Three Years of formation of Company.

	RM	Sen		RM	Sen
I Gross profit (if any) arising from carrying on business from date of formation of Company to date of Winding-up Order (as per Trading Account annexed)			I Expenditure in carrying on business from date of formation off Company to date of Winding-up Order. viz:		
II Receipts if any during same period from under-					

<p>mentioned sources:                  Interest on Loans                  .....Interest on Deposits                  .....Transfer Fees                  ..... Amount paid on Shares issued and subsequently forfeited (as per list annexed)                  .....</p> <p>III Other receipts, if any. during same period not included under any of the above headings, viz: ....</p>									
<p>IV Deficiency as per Statement of Affairs- (Part II )</p>				<p>Amount Discharged</p>		<p>Due at date of Winding-up Order</p>			
			<p>II General Expenditure:                  Salaries. .                  Wages not charged in Trading A/c. .                  Rent . .                  Rates &amp; Taxes . .                  Law Costs . .                  Commission . .                  Interest on Loans . .                  Interest on Debentures . .                  Miscellaneous expenditure (as per details annexed) . .</p>	<p>RM</p>	<p>Sen</p>	<p>RM</p>	<p>Sen</p>		
			<p>III Directors' fees from date of formation of Company to date of Winding-up Order .....</p>						
			<p>IV Dividends declared during same period ..</p>						
			<p>V Loses and depreciation written off in Company's books <sup>(1)</sup>:                  Bad Debts . . . .                  Loses on Investments . . . .</p>						

		Depreciation of Property . . . .				
		Preliminary Expenses . . . .				
		VI Loses and depreciation not written off in company's books, now written off by the Directors (1):				
		Bad Debts . . . .				
		Loses on Investments . . . .				
		Depreciation of Property . . . .				
		Preliminary Expenses . . . .				
		VII Other Loses and expenses (1) .....				
Total amount accounted for . . . (2)		Total amount accounted for . . . (2)				

NOTES-

- (1) Where particulars are numerous they should be inserted in a separate Schedule.
- (2) These figures should agree.

Signature.....

Dated....., 20.....

**List "O" (2)**

**DEFICIENCY ACCOUNT**

- (2) Deficiency Account where Winding-up Order made more than Three Years after formation of Company.

	RM	Sen		RM	Sen
I Excess of Assets over capital and Liabilities on the (1)..... day of 20..... (if any) as per Company's Balance Sheet. (This and any previous Balance Sheets to be annexed or handed to O.R. )			I Excess of Capital and Liabilities over Assets on the (1)..... day of .....20..... (if any) as per Company's Balance Sheet. (This and any previous Balance Sheets to be annexed or handed to O.R. )		
II Gross profit (if any) arising from carrying on business from the (1)..... day of 20..... to date of Winding-up Order as per Trading Account annexed			II Expenses of carrying on business from the (1)..... day of ..... 20..... to date of Winding-up Order, viz:		
				Amount Discharged	Due at date of Winding-up Order
III Receipts (if any) during same period from un-			General Expenditure:	RM	Sen
				RM	Sen

der-mentioned sources: Interest on Loans . . Interest on Deposits . .  Transfer Fees . . Amounts paid on Shares issued and subsequently forfeited (as per lists an- nexed) . . . . .  IV Other receipts (if any) during same period not included under any of the above headings  V Deficiency as per Statement of Affairs (Part 11) (3)		Salaries . . . Wages not charged in Trading Account . . . Rent . . . Rates and Taxes . . .  Law Costs . . . Commission . . . Interest on Loans . . . Interest on Debentures . . Miscellaneous expenditure (as per details annexed) . .  III Directors' fees from the (1) ..... day ..... Of 20 ..... to date of Winding-up Order IV Dividends declared during same period  V Losses and depreciation from the ..... day of ....., 20..... (1) written off in Company's books. viz (2) : Bad Debts ... .. Losses on Investments ... .. ... Depreciation of Property ... .. ... Preliminary Expenses ... .. VI Losses and Depreciation not written of in Company's books, now written off by Directors (2) : VII Other Losses and Expenses (2) . . .					
Total amount accounted for . . . . (3)		Total amount to be accounted for . . . . (3)					

- NOTES-
- (1) Three years before date of Winding-up Order.
  - (2) Where particulars are numerous they should be inserted in a separate Schedule.
  - (3) These figures should agree.

Signature.....  
 Dated....., 20.....

**List "P"**

**IN SUBSTITUTION FOR SUCH OF THE LISTS NAMES "A" TO "O" : AS WILL HAVE TO BE**

**RETURNED BLANK**

		REMARKS
List	Particulars, as per front sheet	Where no particulars are entered on any one or more of the lists named "A" to "O" the word "Nil" should be inserted in this column opposite the particulars List or Lists left blank "
A.	Unsecured Creditors ... ..	
B.	Creditors fully secured (not including debenture holders) ... ..	
C.	Creditors partly secured ... ..	
D.	Liabilities on Bills discounted other than the Company's own acceptances for value .. ..	
E.	Other liabilities ... ..	
F.	Preferential creditors for rates, taxes, wages, etc. ... ..	
G.	Loans on Debenture Bonds ... ..	
H.	Property ... ..	
I.	Book Debts ... ..	
J.	Bills of Exchange or other similar securities on hand ... ..	
K.	Unpaid calls ... ..	
L.	Founders' Shares ... ..	
M.	Ordinary Shares ... ..	
N.	Preference Shares ... ..	
O.	Deficiency Account ... ..	

Signature.....

Dated....., 20.....

**No. 18**

(Rule 46)

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

I, A. B., the Official Receiver of the Court (*or as the case may be*) chairman of a meeting of the creditors (*or contributories*) of the above-named company summoned by advertisement (*or notice*) dated the ..... day of ....., 20....., and held on the ..... day of ....., 20....., at ....., in the ....., do hereby report to the Court the result of such meeting as follows:

The said meeting was attended, either personally or by proxy, by..... creditors whose proofs of debt against the said company were admitted for voting purposes, amounting in the whole to the value of RM ..... (*or by contributories, holding in the whole .....*) shares in the said company, and entitled respectively by the regulations of the company to the number of

votes hereinafter mentioned).

The question submitted to the meeting was, whether the creditors (or contributories) of the said company wished that ( here state proposal submitted to the meeting).

The said meeting was unanimously of opinion that the said proposal should (or should not) be adopted: (or the result of the voting upon such question was as follows:) (a).

(a) Here set out the majorities by which the respective resolutions were carried.

Resolutions at Meetings	VOTING ON RESOLUTION					
	For			Against		
	No.	Amount		No.	Against	
(State the substance of any Resolutions passed and give names of Committee of Inspection (if any) and amount of their proofs if Creditors or shares if Contributories)						
	No.	Shares	Votes	No.	Shares	Votes
CREDITORS--						
CONTRIBUTORIES--						

Dated this..... day of ....., 20.....

(Signed) H. T.,  
Chairman

**No. 19**

**(Rule 46)**  
**ORDER APPOINTING LIQUIDATOR**  
(Title)

..... the ..... day of..... 20 .....

UPON the application of the Official Receiver and provisional liquidator of the above-named company, by summons dated..... and upon hearing the applicant in person and reading the order to wind-up the said company dated ....., 20..... and the reports of the Official Receiver of the results of the meetings of creditors and contributories made to the Court and respectively dated the....., and upon reading the consent dated ..... of A.B., an approved liquidator filed .....,

It is ordered that ..... of..... be appointed liquidator of the above-named Company.

(a) It is also ordered that the following persons be appointed a committee of inspection to act with the said liquidator, namely:

And it is ordered that the said liquidator do, within 7 days from the date, of this order, live security to the satisfaction of the Official Receiver as provided by the Companies (Winding-up) Rules, 1972.

And notice of this order is to be gazetted and advertised in the .....

.....

NOTE-

(a) To be struck out if no committee of inspection appointed.

**No. 20**

(Rule 46)  
ADVERTISEMENT OF APPOINTMENT OF LIQUIDATOR

IN the matter of.....Limited

By order of the....., dated.....day of....., 20.....

Mr..... of..... has been appointed liquidator of the above-named company with (or without) a committee inspection.

Dated this....day of....., 20.....

**No. 21**

(Rule 47)  
CERTIFICATE THAT LIQUIDATOR OR SPECIAL MANAGER HAS GIVEN SECURITY  
(Title)

THIS is to certify that A.B., of....., who was on the.....day of....., 20....., appointed liquidator (or special manager) of the above-named company, has duly given security to the satisfaction of the Official Receiver.

Dated this..... day of ....., 19.....  
(Signed) F.S., Official Receiver

**No. 22**

(Rule 53)  
ORDER DIRECTING A PUBLIC EXAMINATION  
(Title)

UPON reading the reports of the Liquidator in the above matter, dated respectively the ..... day of....., 20....., the .....day of....., 20....., and.....,

It is ordered that the several persons whose names and addresses are set forth in the Schedule hereto

do attend before the Court on a day and at a place to be named for the purpose, and be publicly examined as to the promotion or formation of the company, and as to conduct of the business of the company, and as to their conduct and dealings as directors or officers of the company.

THE SCHEDULE REFERRED TO

Name	Address	Connection with the Company

**No. 23**

(Rule 53)  
**ORDER APPOINTING A TIME FOR PUBLIC EXAMINATION**  
*(Title)*

UPON the application of the Liquidator in the above matter, it is ordered that the public examination of .....who, by the order of the Court dated the..... day of ....., 20....., was directed to attend before .....to be publicly examined, be held at (a) *(Insert the place for the examination)*.....on the day of....., 20....., at.. o'clock in the noon.

And it is ordered that the above-named..... do attend at the place and time above-mentioned.

Dated this..... day of ....., 20..... .

NOTE--

Notice is hereby given that if you, the above-named ..... fails, without reasonable excuse, to attend at the time and place aforesaid, you will be liable to be committed to prison without further notice.

**No. 24**

(Rule 53)  
**NOTICE TO ATTEND PUBLIC EXAMINATION**  
*(Title)*

WHEREAS by an order of this Court, made on the..... day of....., 20....., it was ordered that you, the under-mentioned .....should attend before the.....

Court on the day and at a place to be named for the purpose, and be publicly examined as to the promotion or formation of the company, and as to the conduct of the business of the company, and as to your conduct and dealings as (a) *(Insert director or officer (or as the case may be)*.....

AND WHEREAS the..... day of .....: 20....., at .....o'clock, in the .....noon, before the..... sitting at.....has been appointed as the time and place for holding the said examination.

NOTICE is hereby given that you are required to attend at the said time and place, and at any adjournments of the examination which may be ordered, and to bring with you and produce all books,

papers, and writings and other documents in your custody or power in any way relating to the above-named company.

AND TAKE NOTICE that if you fail, without reasonable excuse, to attend at such time and place, and at the adjournments of the said public examination which may be ordered, you will be liable to be committed to prison without further notice.

Dated this ..... day of ....., 20.....

To,

.....

.....

.....

*Liquidator*

**No. 25**

**(Rule 53)**  
**ORDER ON PERSONS TO ATTEND AT CHAMBERS TO BE EXAMINED**  
*(Title)*

A. B. of etc., and E. F. of etc., are hereby severally ordered to attend at (a) (*State place of examination*).....on the ..... day of ....., at ..... o'clock in the..... noon, to be examined on the part of the Liquidator for the purpose of proceedings directed by the Court to be taken in the above matter. (And the said A. B. is hereby required to bring with him and produce, at the time and place aforesaid, the documents mentioned in the Schedule hereto, and all other books, papers, deeds, writings, and other documents in his custody or power in anywise relating to the above-named company).

Dated this..... day of ....., 20.....

This order was made on the application of Messrs. C. and D., of....., Solicitors for.....

The Schedule above referred to.

**No. 26**

**(Rule 56)**  
**APPLICATION FOR APPOINTMENT OF SHORTHAND  
WRITER TO TAKE DOWN NOTES OF PUBLIC  
EXAMINATION AND ORDER THEREON**  
*(Title)*

I,.....the Liquidator herein, do hereby apply to the Court for an order for the appointment of..... of.....to take down in shorthand or record by mechanical means the notes of examination of .....at their public examination.

Dated this.....day of....., 20.....

.....  
*Liquidator*

BEFORE.....

UPON the application of the Liquidator the Court hereby appoints.....  
of..... to take down in shorthand or record by mechanical means the notes of  
examination of the persons mentioned in the above application at their public examination, or at any  
adjournment thereof.

Dated this.....day of ..... 20.....

**No. 27**

**(Rule 56)**  
**DECLARATION BY SHORTHAND WRITER**  
*(Title)*

I, .....of.....the person appointed by this Court to (a) take down in shorthand or  
record by mechanical means the examination of ....., do solemnly and sincerely declare that I  
will truly and faithfully take down or record the questions and answers put to and given by the said  
..... in this matter, and will deliver true and faithful transcripts thereof as the Court may direct.

Dated this..... day of ....., 20.....

*(Declared before me at the time and place above-mentioned.)*

NOTE-

(a) Delete whichever is inapplicable.

**No. 28**

**(Rule 57)**  
**NOTES OF PUBLIC EXAMINATION WHERE A SHORTHAND WRITER IS APPOINTED**  
*(Title)*

Public examination of (a) *(Mr an officer [or as the case may be] of the above-named  
company)*.....

Before..... at the..... Court this.....day of ....., 20  
.....

The above-named ....., being  
sworn and examined at the time and place above-mentioned, upon the several questions following being  
put and propounded to him, gave the several answers . thereto respectively following each question, that  
is to say:

These are the notes, of the public examination referred to in the memorandum of public examination of  
....., taken before me this ..... day of ....., 20.....

No.29

(Rule 57)  
NOTES OF PUBLIC EXAMINATION WHERE A  
SHORTHAND WRITER IS NOT APPOINTED  
(Title)

Public examination of (a).....

Before.....at the .....Court this..... day of....., 20.....

The above-named,..... being sworn and examined at the time and place above-mentioned, upon his oath saith as follows:

These are the notes of the public examination referred to in the memorandum of public examination of ....., taken before me this ..... day of ....., 20.....

No. 30

(Rule 58)

PART I

WARRANT AGAINST PERSON WHO FAILS TO ATTEND EXAMINATION

To the Sheriff of our said Court and to the Superintendent of Prisons.

Whereas by evidence taken upon oath, it hath been made to appear to the satisfaction of the Court that by Order of the Court dated the .....day of ....., 20 ....., and directed to ..... (Name) of ..... (Address) to attend personally at the .....Court and be examined before ..... which order was afterwards,as hath been duly proved on oath, duly served upon the said.....

And whereas the said.....hath refused to come before the Court at the time appointed not having a lawful excuse made known to the Court at the time of its sitting and allowed by it.

These are therefore to require you the Sheriff of our said Court to take the said..... and to deliver him to the Superintendent of Prisons, and you the said Superintendent to receive the said ....., and him safely to keep in the Civil Prison and to bring him before the Court on such day as the Court shall order.

PART II

WARRANT AGAINST A CONTRIBUTORY/DIRECTOR/FORMER DIRECTOR OF A COMPANY

WHEREAS the.....Court on proof of probable cause for believing that.....(Name) of.....(Address)being a contributory/director/former

director of the .....(name of company) is about to quit Malaysia or otherwise to abscond or to remove or conceal any of his property for the purpose of evading calls or of avoiding examination respecting the affairs of the said company.

These are therefore to require you the Sheriff of our said Court to take the said contributory/director/former director, to seize his books and papers and movable personal property (if any) and to deliver him to the Superintendent of Prisons, and you the said Superintendent to receive the said contributory/director/former director and him safely to keep in the Civil Prison until such time as the Court orders.

Given under my hand and the seal of the Court this .....day of....., 20.....

.....

*Registrar*

**No. 31**

**(Rule 59)**  
**NOTICE OF DISCLAIMER**  
*(Title)*

PURSUANT to an order of the Court dated the day of....., 20.....

I, ....., the liquidator of the above-named company, hereby disclaim all interest in the lease dated the ..... day of..... 20....., whereby the premises (*insert description of the property disclaimed*) were leased to ....., at a rent of \$ ..... per annum for a term of.....

Notice of this disclaimer has been given to.....

Dated this.....day of ....., 20.....

.....

*Liquidator*

**No. 32**

**(Rule 59)**  
**NOTICE OF DISCLAIMER OF LEASE**  
*(Title)*

TAKE notice that, pursuant to an order of the court, dated the..... day of ..... 20....., I ....., the liquidator of the above-named company, by writing under my hand bearing date the..... day of ..... 20....., disclaimed all interest in the lease dated the .....day of....., 20....., whereby the premises [*insert description of the property disclaimed*] were leased to ....., at a rent of RM.....per annum for a term of.....

The above-mentioned disclaimer has been filed at the office of the Registrar at [state address].

Dated this .....day of..... 20.....

.....  
Liquidator

To: .....  
(Address)

**No. 33**

(Rule 66)  
**NOTICE BY LIQUIDATOR REQUIRING PAYMENT  
OF MONEY OR DELIVERY OF BOOKS, ETC., TO  
LIQUIDATOR**  
(Title)

TAKE notice that I, the undersigned (a)..... (Name of liquidator) have been appointed liquidator of the above-named company, and that you, the under-mentioned (b) ..... (Name of person to whom notice is addressed) are required, within ..... days after service hereof, to pay to me (or deliver, convey, surrender, or transfer to or into my hand) as liquidator of the said company at my office, situate at (c) ..... etc., the sum of RM....., being amount of debt appearing to be due from you on your account with the said company (or any sum or balance, books, papers, estate or effects) (or specifically describe the property) now being in your hands, and to which the said company is entitled (or otherwise as the case may be.).

Dated this .....day of..... 20.....

(Signed) .....  
Liquidator

To: (b) .....  
(Address)

**No. 34**

(Rule 67)  
**PROVISIONAL LIST OF CONTRIBUTORIES TO BE MADE OUT BY LIQUIDATOR**  
(Title)

THE following is a list of members of the company liable to be placed on the list of contributories of the said company, made out by me from the books and papers of the said company, together with their respective addresses and the number of shares (or extent of interest) to be attributed to each, so far as I have been able to make out or ascertain the same.

In the first part of the list, the persons who are contributories in their own right are distinguished.

In the second part of the said list, the persons who are contributories as being representatives of, or

being liable to the debts of others, are distinguished.

**FIRST PART**

**CONTRIBUTORIES IN THEIR OWN RIGHT**

Serial No.	Name	Address	Description	Number of Shares (or extent of interest)

**SECOND PART**

**CONTRIBUTORIES AS BEING REPRESENTATIVES OF, OR LIABLE TO THE DEBTS OF OTHERS**

Serial No.	Name	Address	Description	In what Character Included	Number of Shares (or extent of interest)

**No. 35**

(Rule 68)  
**NOTICE TO CONTRIBUTORIES OF APPOINTMENT TO SETTLE  
 LIST OF CONTRIBUTORIES**  
 (Title)

TAKE notice that I, .....,  
 the liquidator of the above-named company, have appointed the.....day of .....,  
 20....., at .....o'clock in the ..... noon, at (a)..... (Insert place of  
*appointment*) to settle the list of the contributories of the above-named company, made out by me,  
 pursuant to the Companies Act, 1965, and the rules thereunder, and that you are included in such list in  
 the character and for the number of shares (or extent of interest) stated below; and if no sufficient cause  
 is shown by you to the contrary at the time and place aforesaid, the list will be settled, including you  
 herein.

Dated this ..... day of..... 20.....

To: Mr A. B. (and to Mr. C. D., his solicitor)

.....  
*Liquidator*

No. on List	Name	Address	Description	In what Character included	Number of Shares (or extent of interest)

**No. 36**

(Rule 68)  
**AFFIDAVIT OF POSTAGE OF NOTICES OF APPOINTMENT TO SETTLE LIST OF CONTRIBUTORIES**

(Title)

I,.....a (a)..... (State the description of the deponent)  
 make oath and say as follows:

1. That I did on the ..... day of ....., 20..... send to each contributory mentioned in the list of contributories made out by the (Official Receiver and) Liquidator on the ..... day of ....., 20....., and now on the file of proceedings of the above-named company, at the address appearing in such list, a notice of the time and place of the appointment to settle the list of contributories in the form hereunto annexed, marked "A", except that in the tabular form at the foot of such copies respectively I inserted the number, name, address, description, in what character included and (b) ..... ("Number of shares" or "extent of interest") of the person on whom such copy of the said notice was served.
2. That I sent the said notices by putting the same prepaid into the Post Office at ..... before the hour of .....o'clock in the .....noon, on the said day.

Sworn, etc.

**No. 37**

(Rule 69)

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

(Title)

PURSUANT to the Companies Act, 1965, and to the rules made thereunder, I, ....., the undersigned, being the liquidator of the above-named company, hereby certify that the result of the settlement of the list of contributories of the above-named company, so far as the said list has been settled, up to the date of this certificate, is as follows:

1. The several persons whose names are set forth in the second column of the First Schedule hereto have been included in the said list of contributories as contributories of the said company in respect of the (a)..... ("Number of shares" or "extent of interest") set opposite the names of such contributories respectively in the said Schedule.

I have, in the first part of the said Schedule, distinguished such of the said several persons included in the said list as are contributories in their own right.

I have, in the second part of the said Schedule, distinguished such of the said several persons included in the said list as are contributories as being representatives of or being liable to the debts of others.

2. The several persons whose names are set forth in the second column of the Second Schedule hereto, and were included in the provisional list of contributories, have been excluded from the said list of contributories.
3. I have, in the sixth column of the first part of the First Schedule and in the seventh column of the second part of the First Schedule and in the same column of the Second Schedule, set forth opposite the name of each of the several persons respectively the date when such person was included in or excluded from the said list of contributories.
4. Before settling the said list, I was satisfied by the affidavit of ....., clerk to ....., duly filed with the proceedings herein, that notice was duly sent by post to each of the persons mentioned in the said list, informing him that he was included in

such list in the character and for the (a)..... ("Number of shares" or "extent of interest") stated therein, and of the day appointed for finally settling the said list.

Dated this.....day of... .., 20 .....

In the matter of..... Limited

**THE FIRST SCHEDULE ABOVE REFERRED TO**

**FIRST PART**

**CONTRIBUTORIES IN THEIR OWN RIGHT**

1 Serial No. in List	2 Name	3 Address	4 Description	5 Number of Shares (or extent of interest)	6 Date when included in the List

In the matter of ..... Limited

**SECOND PART**

**CONTRIBUTORIES AS BEING REPRESENTATIVES OF OR LIABLE TO THE DEBTS OF OTHERS**

1 Serial No. in List	2 Name	3 Address	4 Descrip- tion	5 In what Charac- ter in- cluded	6 Number of Shares (or extent of in- terest)	7 Date when included in the List

In the matter of ..... Limited

**THE SECOND SCHEDULE ABOVE REFERRED TO**

1 Serial No. in List	2 Name	3 Address	4 Description	5 In what Character proposed to be in- cluded	6 Number of shares (or extent of in- terest)	7 Date when excluded from the List

**No. 38**

(Rule 70)  
**NOTICE TO CONTRIBUTORY OF FINAL SETTLEMENT  
 OF LIST OF CONTRIBUTORS AND THAT HIS NAME  
 IS INCLUDED**  
 (Title)

TAKE notice that I, ....., the liquidator of the above-named company, have, by certificate, dated the .... day of....., 20 ....., under my hand, finally settled the list of contributories of the said company, and that you are included in such list in the character and for the number of shares [or extent of interest] stated below.

Any application by you to vary the said list of contributories or, that your name may be excluded therefrom, must be made by you to the Court within twenty-one days from the service on you of this notice, or the same will not be entertained.

The said list may be inspected by you at the Chambers of the

Registrar at (a) .....(State Address) on any day between the hours of ..... and .....

Dated this ..... day of ....., 20 .....

(Signed) .....

Liquidator

To Mr.....

[or to Mr .....his solicitor]

No. on List	Name	Address	Description	In what Character Included	Number of shares (or extent of interest)

**No. 39**

**(Rule 70)**  
**AFFIDAVIT OF SERVICE OF NOTICE TO CONTRIBUTORY**  
*(Title)*

I, (a) ..... (State full description of the deponent) of....., make oath (solemnly, sincerely and truly affirm) and say as follows:

- 1 I did on..... the day of....., 20 ....., in the manner hereinafter mentioned, serve a true copy of the notice now produced and shown to me and marked "A", upon each of the respective persons whose names, addresses, and descriptions appear in the second, third and fourth columns of the First Schedule to the list of contributories of the said company made out by the [Official Receiver and] Liquidator of the company on the .....day of ....., 20 ....., and now on the file of proceedings of the said company, except that in the tabular form at the foot of such copies respectively I inserted the number on list, name,, address, description, in what character included, and (b).....("Number of shares" or "extent of interest") of the person on whom such copy of the said notice was served, in the same words and figures as the same particulars are set forth in the said Schedule.
2. I served the said respective copies of the said notice, by putting such copies respectively, duly addressed to such persons respectively, according to their respective names and addresses appearing in the said Schedule, by placing the same prepaid in the Post Office at .....before the hour of ..... o'clock in the .....noon of the said .....day of ....., 20.....

Sworn or affirmed, etc.

**No. 40**

**(Rule 71)**  
**ORDER ON APPLICATION TO VARY LIST OF CONTRIBUTORIES**  
*(Title)*

UPON the application of W.N., by summons dated the..... day of.....  
19.. ....., for an order that the list of contributories of the company and the liquidator's certificate finally settling the same be varied by excluding the name of the applicant therefrom *(or, as the case maybe)*, and upon hearing, etc., and upon reading, etc. it is ordered that the list of contributories of the company and the liquidator's certificate finally settling the same be varied by excluding the name of the said W. N., from the said list of contributories, or by including the name of the said W. N. as a contributory in the said list for .....shares *(or, as the case may be)* *(or the Court does not think fit to make any order on the said application, except that the said W. N. do pay to the liquidator of the said company his costs of this application, to be taxed in case the parties differ.)*

**No. 41**

**(Rule 72)**  
**SUPPLEMENTAL LIST OF CONTRIBUTORIES**  
*(Title)*

1. The following is a list of persons who, since making out the list of contributories herein, dated the .....day of....., 20 ....., I have ascertained are, or have been, holders of shares in *[or members of]* the above-named company, and to the best of my judgment are contributories of the said company.
2. The said supplemental list contains the names of such persons together with their respective addresses and the number of shares *[or extent of interest]* to be attributed to each.
3. In the first part of the said list such of the said persons as are contributories in their own right are distinguished.
4. In the second part of the said list such of the said persons as are contributories as being representatives of, or being liable to the debts of, others are distinguished.

*(The supplemental list is to be made out in the same form as the original list.)*

**No. 42**

**(Rule 73)**  
**NOTICE TO EACH MEMBER OF COMMITTEE OF  
INSPECTION OF MEETING FOR SANCTION TO  
PROPOSED CALL**  
*(Title)*

TAKE notice that a meeting of the committee of inspection of the above company will be held at .....on the

(a) ..... (To be a date not less than seven days from the date when notice will in course of post reach the person to whom it is addressed) day of....., 20....., at .....o'clock in the ..... noon, for the purpose of considering and obtaining the sanction of the committee to a call of RM ..... per share proposed to be made by the liquidator on the contributories.

Annexed hereto is a statement showing the necessity for the proposed call and the amount required.

Dated this.. .....day of....., 20.....

(Signed) .....  
Liquidator

STATEMENT

1. The amount due in respect of proofs, admitted against the company, and the estimated amount of the costs, charges, and expenses of the winding-up, form in the aggregate the sum of RM..... or thereabouts.
2. The assets of the company are estimated to realize the sum of RM..... . There are not other assets, except the amounts due from certain of the contributories to the company, and in my opinion it will not be possible to realize in respect of the said amounts more than RM .....
3. The list of contributories has been duly settled, and persons have been settled on the list in respect of the total number of .....shares.
4. For the purpose of satisfying the several debts and liabilities of the company and of paying the costs, charges, and expenses of the winding-up, I estimate that a sum of RM..... will be required in addition to the amount of the company's assets herein before mentioned.
5. In order to provide the said sum of RM ..... it is necessary to make a call on the contributories, and having regard to the probability that some of them will partly or wholly fail to pay the amount of the call, I estimate that for the purpose of realizing the amount required it is necessary that a call of RM .....per share should be made.

*(Annex tabular statement showing amounts of debts, costs, etc., and of assets.)*

**No. 43**

**(Rule 73)**  
**ADVERTISEMENT OF MEETING OF COMMITTEE**  
**OF INSPECTION TO SANCTION PROPOSED CALL**  
*(Title)*

NOTICE is hereby given that the under-signed liquidator of the above-named company proposes that a call should be made on all the contributories of the said company *(or, as the case may be)*, of RM .....per share, and that he has summoned a meeting of the committee of inspection of the company, to be held at..... on the ..... day of.....,20 ....., at ..... o'clock in the ..... noon, to obtain their sanction to the proposed call.

Each contributory may attend the meeting, and be heard or make any communication in writing to the liquidator or the members of the committee of inspection in reference to the intended call.

A statement showing the necessity of the proposed call and the purpose for which it is intended may be obtained on application to the liquidator at his office at (a)..... (*Insert address*)

Dated this.....day of .....,20 .....

.....  
*Liquidator*

**No. 44**

**(Rule 73)**  
**RESOLUTION OF COMMITTEE OF INSPECTION SANCTIONING CALL**  
*(Title)*

RESOLVED, that a call of *RM*.....per share be made by the liquidator on all the contributories of the company [*or, as the case may be*].

(Signed) .....  
*Members of the Committee  
of Inspection*

Dated this ..... day of ....., 20 .....

**No. 45**

**(Rule 74)**  
**SUMMONS FOR LEAVE TO MAKE A CALL**  
*(Title)*

LET the several persons whose names and addresses are set forth in the second column of the Schedule hereto, being contributories of the above-named company, as shown in the third column of the said Schedule, attend at ..... on .....the.....day of ..... 20....., at.....o'clock in the ..... noon on the hearing of an application on the part of the (Official Receiver and) liquidator of the company for an order that he may be at liberty to make a call to the amount of .....per share on all the contributories (*or as the case may be*) of the said company.

Dated this ..... day of ....., 20.....

This summons was taken out by .....of ..... Solicitors for the (Official Receiver and) liquidator.

To: .....

NOTE--

If you do not attend either in person or by your Solicitor, at the time and place above-mentioned, such order will be made and proceedings taken as the Court may think just and expedient.

SCHEDULE

Number on List	Name and Address	In what character included

**No. 46**

**(Rule 74)**  
**AFFIDAVIT OF LIQUIDATOR IN SUPPORT OF PROPOSAL FOR CALL**  
*(Title)*

I, ....., of, etc., the liquidator of the above-named company make oath (solemnly, sincerely and truly affirm) and say as follows:

1. I have in the Schedule now produced and shown to me, and marked with the letter "A", set forth a statement showing the amount due in respect of the debts proved and admitted against the said company, and the estimated amount of the costs, charges, and expenses of and incidental to the winding-up the affairs thereof, and which several amounts form in the aggregate the sum of RM..... or thereabouts.
2. I have also in the said Schedule set forth a statement of the assets in hand belonging to the said company, amounting to the sum of RM..... and no more. There are no other assets belonging to the said company, except the amounts due from certain of the contributories of the said company, and, to the best of my information and belief, it will be impossible to realize in respect of the said amounts more than the sum of RM.....or thereabouts.
3. ....persons have been settled by me on the list of contributories of the said company in respect of the total number of..... shares.
4. For the purpose of satisfying the several debts and liabilities of the said company and of paying the costs, charges, and expenses of and incidental to winding-up the affairs thereof, I believe the sum of RM..... will be required in addition to the amount of the assets of the said company mentioned in the said Schedule A, and the said sum of RM.....
5. In order to provide the said sum of RM....., it is necessary to make a call upon the several persons who have been settled on the list of contributories as before mentioned and, having regard to the probability that some of such contributories will partly, or wholly fail to pay the amount of such call, I believe that, for the purpose of realizing the amount required as before mentioned, it is necessary that a call of RM..... per share should be made.

Sworn or affirmed, etc.

**No. 47**

**(Rule 74)**  
**ADVERTISEMENT OF INTENDED CALL**  
*(Title)*

IN the matter of.....

NOTICE is hereby given that the (a) .....(Name of Court) Court has appointed .....the .....day of....., 20....., at.....o'clock in the.....noon, at (b)..... (State place of appointment) to sanction a call on all the contributories of the said company (or as the case may be) and that the liquidator of the said

company proposes that such call shall be for RM .....per share. All persons interested are entitled to attend at such day, hour, and place, to offer objections to such call.

Dated this..... day of....., 20.....

.....  
*Liquidator*

**No. 48**

**(Rule 74)  
ORDER GIVING LEAVE TO MAKE A CALL**

The .....day of ....., 20.....  
*(Title)*

UPON the application of the (Official Receiver and) liquidator of the above-named company, and upon reading the affidavit of the said (Official Receiver and) liquidator, filed the ..... day of ....., 20..... and the exhibit marked "A" therein referred to, and an affidavit of ..... filed the.... day of ....., 20.....,

It is ordered that leave be given to the (Official Receiver and) liquidator to make a call of RM..... per share on all the contributories of the said company (a) ..... *(or as the case may be)*

And it is ordered that each such contributory do, on or before the ..... day of.....20....., pay to the (Official Receiver and) liquidator of the .....company, the amount which will be due from him or her in respect of such call.

**No. 49**

**(Rule 75)  
DOCUMENT MAKING A CALL  
*(Title)***

I, .....the (Official Receiver and) liquidator of the above-named company, in pursuance of (a)..... *(An order of court or resolution of the Committee of Inspection)* made (or passed) this .....day of ....., 20 ....., hereby make a call of ..... per share on all the contributories of the company, which sum is to be paid at my office (b) .....*(Insert address)* on the .....day of ....., 20.....

Dated this..... day of ....., 20..... .

**No. 50**

**(Rule 76)  
NOTICE TO BE SERVED WITH THE ORDER SANCTIONING A CALL  
*(Title)***

THE amount due from you, A. B., in respect of the call made pursuant to leave given by the above [or within] order is the sum of RM..... which sum is to be paid by you to me as the liquidator of the said company at my office (a).....(*Insert address*)

Dated this .....day of....., 20.....

.....  
*Liquidator*

To: Mr A.B.,

NOTE--

If you do not pay the sum due from you by the date mentioned interest will be claimed on such sum at the rate of 4 per cent per annum from the said date until payment.

**No. 51**

(Rule 76)  
**NOTICE OF CALL SANCTIONED BY COMMITTEE  
OF INSPECTION TO BE SENT TO CONTRIBUTORY**  
(*Title*)

TAKE notice that the committee of inspection in the winding-up of this company have sanctioned a call of .....per share on all the contributories of the company.

The amount due from you in respect of the call is the sum of RM..... . This sum should be paid by you direct to me at my office (a).....(*State address*) on or before the .....day of....., 20..... .

Dated this..... day of ....., 20.....

To: Mr .....

.....  
*Liquidator*

NOTE--

If you do not pay the sum due from you by the date mentioned interest will be claimed on such sum at the rate of 4 per cent per annum from the said date until payment.

**No. 52**

(Rule 76)  
**AFFIDAVIT OF SERVICE OF ORDER FOR PAYMENT OF CALL**  
(*Title*)

I, F. B., of..... make oath (solemnly, sincerely and truly affirm) and say as follows:

1. I did on the day of....., 20....., personally serve G. F., of .....with an order

made in this matter by this Court, dated the .....day of....., 20  
 ....., whereby it was ordered [set out the order] by delivering to and  
 leaving with, the said G. F., at....., a true copy of the said order,  
 and at the same time producing and showing unto him, the said G.F. the said original  
 order.

2. There was endorsed on the said copy when so served the following words, that is to say, "If you, the under-mentioned G. F., neglect to obey this order by the time mentioned therein, you will be liable to process of execution for the purpose of compelling you to obey the same."

Sworn or affirmed, etc.

**No. 53**

**(Rule 77)**  
**AFFIDAVIT IN SUPPORT OF APPLICATION FOR ORDER FOR PAYMENT OF CALL**  
 (Title)

I,..... of, etc., the liquidator of the above-named company, make oath and say as follows:

1. None of the contributories of the said company, whose names are set forth in the Schedule hereto annexed, marked "A", have paid or caused to be paid the sums set opposite their respective names in the said Schedule, which sums are the amounts now due from them respectively under the call of ..... per share, duly made under the Companies Act, 1965, dated the..... day of ....., 20.....
2. The respective amounts or sums set opposite the names of such contributories in such Schedule and the true amounts due and owing by such contributories respectively in respect of the said call.

**A**  
**THE SCHEDULE ABOVE REFERRED TO**

Number on List	Name	Address	Description	In what character included	Amount due	
					RM	Sen

Sworn, etc.

**NOTE-**

In addition to the above affidavit, an affidavit of the service of the application for the call will be required in cases in which the committee of inspection or the Court has authorized a call to be made.

**No. 54**

**(Rule 77)**  
**ORDER FOR PAYMENT OF CALL DUE FROM A CONTRIBUTORY**

The.....day of ....., 20.....

(Title)

UPON the application of the liquidator of the above-named company and upon reading an affidavit of .....filed the..... day of....., 20..... and an affidavit of the liquidator, filed the..... day of ....., 20.....,it is ordered that C,D., of etc. [or E. F., of, etc., the legal personal representative of L. M., late of etc., deceased], one of the contributories of the said company [or, if against several contributories, the several persons named in the second column of the Schedule to this order, being respectively contributories of the said company], do, on or before the.....day of ....., 20....., or within four days after service of this order, pay to the liquidator of the said company at his office (a).....(Insert address) the sum of RM.....[If against a legal personal representative, add, out of the assets of the said L. M., deceased, in his hands as such legal personal representative as aforesaid, to be administered in due course of administration, if the said E. F. has in his hands so. much to, be administered, or, if against several contributories, the several sums of money set opposite to the respective names in the sixth column of the said Schedule hereto] such sum [or sums] being the amount [or amounts] due from the said C. D. [or L. M.], [or the said several persons respectively], in respect of the call of RM per share duly made, dated the.... day of....., 20.....

And it is ordered that the said several persons do within the like period and at the place aforesaid pay to the said liquidator interest at the rate of four per centum per annum on the amounts specified in the sixth column of the said Schedule from the.....to the date of payment.

And it is ordered that the said several persons do within the like period and at the place aforesaid pay to the liquidator the several sums set opposite their respective names in the seventh column of the said Schedule, such sum being the proportion of the applicant's costs of the said application payable by such several persons respectively.

(Add appropriate paragraphs as to amounts payable by legal personal representatives (if any).)

THE SCHEDULE REFERRED TO IN THE FOREGOING ORDER

Number on List	Name	Address	Description	In what character included	Amount due	Proportion of costs	Total amount payable exclusive of Interest

NOTE--

The copy for service of the above order must be endorsed as follows: "If you, the under-mentioned A. B., neglect to obey this order by the time mentioned therein you will be liable to process of execution, for the purpose of compelling you to obey the same."

**No. 55**

(Rule 81)  
**PROOF OF DEBT. GENERAL FORM**  
 (Title)

I, (a) ....., make oath (solemnly, sincerely and truly affirm) and say:

- (b) That I am in the employ of the under-mentioned creditor, and that I am duly authorized by .....to make this affidavit, and that it is within my own knowledge that the debt hereinafter deposed to was incurred and for the consideration stated, and that such debt, to the best of my knowledge and belief, still remains unpaid and unsatisfied.

(c) That I am duly authorized, under the seal of the company hereinafter named, to make the proof of debt on its behalf.

1. That the above-named company was, at the date of the order for winding-up the same, viz., the.....day of..... 20 ....., and still is justly and truly indebted to (d)..... in the sum of RM.....for (e) ..... as shown by the account endorsed hereon, or by the following account, viz.: for which sum or any part thereof I say that I have not nor hath (f) ..... or any person by (g)..... order to my knowledge or belief for (g) .....use hador received any manner of satisfaction or security whatsoever, save and except the following (h):

SCHEDULE

	Date	Drawer	Acceptor	Amount		Due date
				RM	Sen	
Admitted to vote for RM..... .. this..... day of..... .. 20..... <i>Official Receiver or Liquidator</i>						
Admitted to rank for dividend for RM..... this..... day of..... .. 20..... <i>Official Receiver or Liquidator</i>						

Sworn or affirmed at..... in the State of .....this .....day of ....., 20..... .  
.....

*Signature of Deponent*

Before me

NOTE--

The proof cannot be admitted for voting at the first meeting unless it is properly completed and lodged with the Liquidator before the time named in the notice convening the meeting.

**You should attend carefully to these directions.**

- (a) Fill in full name, address and occupation of deponent. If proof made by creditor strike out clauses (b) and (c). If made by clerk of creditor strike out (c). If by clerk or agent of the company strike out (b).
- (d) Insert "me and to C.D. and E.F., my co-partner in trade (if any)" or, if by clerk or agent insert name, address and description of principal.
- (e) State consideration [as goods sold and delivered by me (and my said partner ) to the company between the dates of (or moneys advanced by me in respect of the under-mentioned bill of exchange) or as the case may be].
- (f) "my said partners or any of them" or "the above-named creditor" (as the case may be)
- (g) "my" or "our" or "their", or "his" (as the case may be)
- (h) [Here state the particulars of all securities held, and where the securities are on the property of the company assess the value of the same, and if any bills or other negotiable securities be held, specify them in the Schedule.]

**No. 56**

**(Rule 89)**  
**PROOF OF DEBT OF WORKMEN**  
*(Title)*

I (a).....of..... (b) make an oath (solemnly, sincerely and truly affirm) and say:

That the above-named company was on the ..... day of....., 20 ....., and still is justly and truly indebted to the several persons whose names, addresses, and descriptions appear in the Schedule endorsed hereon in sums severally set against their names in the sixth column of such Schedule for wages due to them respectively as workmen or others in the employ of the company in respect of services rendered by them respectively to the company during such periods as are set out against their respective names in the fifth column of such Schedule, for which said sum, or any part thereof, I say that they have not, nor hath any of them had or received any manner of satisfaction or security whatsoever.

Sworn or affirmed at ..... in the State of .....this .....day of ....., 20..... .

.....  
*Signature of Deponent*

Before me

**SCHEDULE REFERRED TO**

1 No.	2 Full Name of Workman	3 Address	4 Description	5 Period over which Wages due	6 Amount due	
					RM	Sen

.....  
*Signature of Deponent*

NOTE--

- (a) Fill in full name, address and occupation of deponent.
- (b) On behalf of the workmen and others employed by the above-named company.

**No. 57**

(Rule 91)  
**NOTICE TO CREDITORS OF INTENTION TO  
 DECLARE DIVIDEND**  
 (Title)

A (a) .....dividend is intended to be declared in the above matter. You are mentioned in the statement of affairs, but you have not yet proved your debt. If you do not prove your debt by the .....day of....., 20....., you will be excluded from this dividend.

Dated this.....day of....., 20..... .

.....  
*Liquidator*

To: X. Y. (Address) .....  
 .....  
 .....

NOTE--

- (a) (a) Insert here "first" or "second" or "final" or as the case may be.

**No. 58**

(Rule 91)  
**NOTICE TO PERSONS CLAIMING TO BE  
 CREDITORS OF INTENTION TO DECLARE FINAL  
 DIVIDEND**  
 (Title)

TAKE notice that a final dividend is intended to be; declared in the above matter, and that if you do not establish your claim to the satisfaction of the Court on or before the..... day of....., 20....., or such later day as the Court may fix, your claim will

be expunged, and I shall proceed to make a final dividend without regard to such claim.

Dated this ..... day of....., 20..... .

.....  
*Liquidator*

To: X. Y. (Address) .....  
 .....

.....

**No. 59**

**(Rule 92)  
NOTICE OF REJECTION OF PROOF OF DEBT**

TAKE notice that, as (Official Receiver and) Liquidator of the above-named company, I have this day rejected your claim against the company (a) *(to the extent of RM .....*) on the following grounds:

And further take notice that subject to the power of the

Court to extend the time, no application to reverse or vary my decision in rejecting your proof will be entertained after the expiration of (b).....days from this date.

Dated this.....day of....., 20.....

*Signature.....  
(Official Receiver and) Liquidator  
Address.....*

To: .....  
.....

**NOTE--**

- (a) If proof wholly rejected strike out words *in italic*.
- (b) 21 days or 7 days as the case may be.

**No.60**

**(Rule 101)  
NOTICE OF DIVIDEND**

DIVIDEND cheques are cancelled at the expiration of six months from date of issue and money orders at the expiration of twelve months from date of issue.

(Please bring this Dividend Notice with you)

*(Title)*

Dividend of.....per centum

Address.....

Date.....

NOTICE is hereby given that a ..... dividend of ..... per centum has been declared in this matter, and that the same may be received at my office, as above, on ..... the ..... day

of....., 20 ....., or on any subsequent between the hours of ..... and .....

Upon applying for payment *this notice must be produced entire*, together with any bills of exchange, promissory notes or other negotiable securities held by you. If you desire the dividend to be paid to some other person you can sign and lodge with the liquidate an authority in the prescribed Form No. 61. Otherwise if you do not attend personally you must fill up and sign the sub-joined Forms of Receipt and Authority, when a cheque or money order payable to your order will be delivered in accordance with the Authority.

To .....  
:  
.....

(Signed) .....  
.....  
*Liquidator*

NOTE--

The receipt or authority should, in the case of a firm, be signed in the firm's name.

*RECEIPT*

.....,20 .....

RECEIVED of ..... in this matter the sum of RM..... and sen ..... being the amount payable to me/us in respect of the..... dividend of ..... per centum on my/our claim against this company.

.....  
*Payee's Signature*

\_\_\_\_\_  
RM \_\_\_\_\_

---

*AUTHORITY FOR DELIVERY*

SIR,

Please deliver to. ....

(Insert the name of the person who is to receive the cheque or money order, or the words "me/us by post at my/our risk if you wish it sent to you in that way.) the cheque or money order for the dividend payable to me/us in this matter.

.....  
*Payee's Signature*

To: The (Official Receiver and) Liquidator.

**No. 61**

(Title)

To the (Official Receiver and) Liquidator

SIR,

I/WE hereby authorize and request you to pay to M ..... of.....(a specimen of whose signature is given below), all dividends as they are declared in the above-named matter, and which may become due and payable to me/us in respect of the proof of debt for the sum of RM..... against the above-named Company, made (by Mr.....) on my/our behalf.

And I /we further request that the cheque or cheques drawn in respect of such dividends may be made payable to the order of the said M ..... whose receipt shall be sufficient authority to you for the issue of such cheque or cheques in his name.

It is understood that this authority is to remain in force until revoked by me/us in writing.

Witness to the signature of ..... Signature(s).....

Witness to the signature of ..... Date.....

Specimen of signature of person appointed as above.

Witness to the signature of .....

Witness to the specimen signature of person appointed as above.

**No. 62**

**(Rule 102)  
NOTICE OF RETURN TO CONTRIBUTORIES**

CHEQUES are cancelled at the expiration of six months from date of issue and money orders at the expiration of twelve months from date of issue.

(Please bring this Notice with you)

(Title)

Return of RM.....per share

Address.....

Date.....

NOTICE is hereby given that a ..... return of..... per share has been declared in this matter, and that the same may be received at my office, as above, on ..... the..... day of ....., 20 ....., or on any subsequent .....between the hours of ..... and .....

Upon applying for payment *this notice must be produced entire*, together with, the share certificate, and fill up and sign the sub joined Forms of Receipt and Authority, when a cheque or money order payable to your order will be delivered in accordance with the Authority.

(Signed).....  
Liquidator

NOTE--

The receipt should be signed by the contributory personally, or in the case of joint contributories by each.

RECEIPT

No. ...., 20.....

Received of the.....in this matter the sum of RM .....  
and sen ..... being the amount payable to .....  
in respect of the..... return of .....  
per share held by..... in this company.

RM .....  
Contributory's signature

AUTHORITY FOR DELIVERY

SIR,

Please deliver to .....

(Insert the name of the person who is to receive the cheque or money order, or the words "me/us by post at my/our risk" if you wish it sent to you in that way.) the cheque or money order for the return payable to me/us in this matter.

.....  
Contributory's signature

To: The (Official Receiver and) Liquidator.

**No.63**

(Rule 102)  
SCHEDULE OR LIST OF CONTRIBUTORS HOLDING PAID-  
UP SHARES TO WHOM A RETURN IS TO BE PAID  
(Title)

Nu mb er in settl ed List	Na me of Con trib utor y as in settl	Ad- dres s	Number of shares held as per settled List	Total called-up value	Total paid-up value	Arrears of Calls at date of Return	Previous return of capital appropri- ated by li- quidator for Ar- rears of Calls	Amount of Return payable at ..... ... per share	Net re- turn pay- able	Date and participa- tion of transfer of interest or other vari- ation in List
---	---	------------------	--	-----------------------------	---------------------------	---	--	---	------------------------------------	--

	ed List																
			RM	Sen													

**No. 64**

**(Rule 109)**  
**NOTICE TO CREDITORS OF FIRST MEETING**  
*(Title)*

(Under the order for winding-up the above-named company dated the ..... day of .....,  
 20.....)

NOTICE is hereby given that the first meeting of creditors in the above matter will be held at .....  
 on the  
 .....day of....., 20.....at .....o'clock in the noon.

To entitle you to vote thereat your proof must be lodged with me not later than ..... o'clock on  
 .....day of ....., 20..... .

Forms of proof and of general and special proxies are enclosed herewith. Proxies to be used at the  
 meeting must be lodged with me not later than ..... o'clock on  
 the .....day of ....., 20..... .

Dated this .....day of ....., 20..... .

.....  
*Official Receiver and Provisioned  
 Liquidator*

*Address:*

Official Receiver's Office,  
 .....  
 .....

[The statement of the company's affairs (a).....  
 .....]

(a) Here insert "has not been lodged", or " has been lodged, and summary is enclosed".

**NOTE**

At the first meetings of creditors and contributories they may by resolution determine whether or not an  
 application should be made to the Court to appoint a liquidator in place of the Official Receiver.

NOTE--

If a liquidator is not appointed by the Court the Official Receiver will be the liquidator.

**No. 65**

(Rule 109)  
NOTICE TO CONTRIBUTORIES OF FIRST MEETING  
(Title)

(Under the order for winding-up the above-named company dated the.....day of....., 20.....)

NOTICE is hereby given that the first meeting of the contributories in the above matter will be held at .....on the .....day of ....., 20 ..... at.....o'clock in the ..... noon.

Forms of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with me not later than ..... o'clock on the ..... day of ....., 20..... .

Dated this..... day of ....., 20..... .

.....  
...  
Official Receiver and Provisional Li-  
quidator

Address:

Official Receiver's Office,  
.....

[The statement of the company's affairs

(a).....  
.....]

(Here insert "has not been lodged", or "has been lodged, and summary is enclosed.")

NOTE--

At the first meetings of creditors and contributories they may by resolution determine whether or not an application should be made to the Court to appoint a liquidator in place of the Official Receiver.

NOTE--

If a liquidator is not appointed by the Court the Official Receiver will be the liquidator.

No. 66

(Rule 110)  
NOTICE TO DIRECTORS AND OFFICERS OF  
COMPANY TO ATTEND FIRST MEETING OF  
CREDITORS OR CONTRIBUTORIES  
(Title)

TAKE notice that the first meeting of creditors (or contributories) will be held on the .....day of ..... , 20....., at.....o'clock at (a).....and that you are required to attend thereat, and give such information as the meeting may require.

Dated this ..... day of....., 20..... .

To : (b) .....

.....  
...  
*Official Receiver and Provisional Li-  
quidator*

**NOTE--**

- (a) Here insert place where meeting will be held
- (b) Insert name of person required to attend

**No. 67**

**(Rule 112)**  
**NOTICE OF MEETING (GENERAL FORM)**  
*(Title)*

TAKE notice that a meeting of creditors (or contributories) in the above matter will be held at .....on the.....day of ....., 20 ....., at..... o'clock in the ..... noon.

Agenda (a)

Dated this.....day of....., 20..... .

.....  
*(signed)(b)*

Forms of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged not later than .....o'clock on the..... day of ....., 20..... .

**NOTE--**

- (a) Here insert purpose for which meeting called
- (b) "Liquidator" or "Official Receiver"

**No. 68**

**(Rule 115)**  
**AFFIDAVIT OF POSTAGE OF NOTICES OF MEETING**  
*(Title)*

I, .....a (a) ....., make oath (solemnly, sincerely and truly affirm) and say as follows:

1. That I did on the day of. ...., 20....., send to each creditor (or contributory) mentioned in the company's statement of affairs a notice of the time and the place of the (b)..... in the form hereunto annexed marked "A".
2. That the notices for creditors (or contributories) were addressed to the said creditors (or contributories) respectively, according to their respective names and addresses appearing

- in the statement of affairs of the company.
- 3. That I sent the said notices by putting the same prepaid into the Post Office at .....before the hour of ..... o'clock in the ..... noon on the said day.

Sworn or affirmed, etc.

**NOTE--**

- (a) State the description of the deponent.
- (b) Insert here "general" or "adjourned general" or "first" meeting of creditors(or contributories as the case may be).

**No.69**

(Rule 118)  
**AUTHORITY TO DEPUTY TO ACT AS  
 CHAIRMAN OF MEETING AND USE  
 PROXIES**  
 (Title)

I, ....., the Liquidator of ..... do hereby nominate Mr....., of..... to be Chairman of the meeting of creditors [or contributories] in the above matter, appointed to be held at ..... on the .....day of ..... , 20....., and I depute him (a).....to attend such meeting and use, on my behalf, any proxy or proxies held by me in this matter.

Dated this ..... day of ....., 20.....

.....  
*Liquidator*

**NOTE--**

- (a) Here insert deputy's qualification.

**No. 70**

(Rule 122)  
**MEMORANDUM OF ADJOURNMENT OF MEETING**  
 (Title)

BEFORE .....at .....on the .....day of ....., 20....., at..... o'clock in the .....noon.

Memorandum - The (a)..... meeting of (b)..... in the above matter was held at the time and place above mentioned: but it appearing that (c) ..... the meeting was adjourned until the ..... day of ....., 20 ....., at ..... o'clock in the ..... noon, then to be held at the same place.

.....

Chairman

NOTE--

- (a) "first" or as the case maybe
- (b) Insert "creditors" or "contributories", as the case may be.
- (c) Here state reason for adjournment

**No. 71**

**(Rule 123)**  
**NOTICE OF TERMINATION OF MEETING**  
 (No Quorum)  
 (Title)

BEFORE .....at ..... on the ..... day of ....., 20 ....., at..... o'clock.

The adjourned meeting of (a) ..... in the above matter was held at the time and place above-mentioned but it appearing that there was not a quorum of (a).....qualified to vote present or represented, no resolution was passed, and the meeting was not further adjourned.

NOTE--

- (a) Insert "creditors" or "contributories" as the case may be.

.....  
 Chairman

**No. 72**

**(Rule 130)**  
**LIST OF CREDITORS (a) ASSEMBLED TO BE USED AT EVERY MEETING**  
 (Title)

Meeting held at .....this .....day of ....., 20.....

Number	Name of creditors (a) present or represented	Amount of Proof (b)
1		
2		
3		
4		
5		
6		
7		
9		

	Total number of creditors (a) present or represented
--	--

NOTE--

- (a) "or contributories".
- (b) In case of contributories insert number of shares

No. 73

(Rule 132)  
**GENERAL PROXY**  
 (Title)

I, (a) .....of....., a creditor [or contributory] hereby appoint (b)..... to be (c)..... general proxy to vote at the meeting of creditors [or contributories] to be held in the above matter on the . ..... day of . ....., 20....., or at any adjournment thereof.

Dated this .....day of ....., 20..... .

.....  
*Signed (d)*

.....  
*Signature of Witness (e)*

Address:  
 .....  
 .....  
 .....

**NOTES**

1. The authorized agent of a corporation may fill up blanks, and sign for the corporation thus:  
 For the .....Company.  
 F. S. (duly authorized under the seal of the Company).
2. The person appointed general proxy must be either the Official Receiver or a person in the regular employ of the creditor [or contributory].

*Certificate to be signed by person other than creditor [or contributory] filling up the above Proxy.*

I, .....of....., being a (f)..... hereby certify that all insertions in the above proxy are in my own hand-writing, and have been made by me at the request of the above-named ..... and in his presence, before he attached his signature [or mark] thereto.

Dated this .....day of ....., 20.....

.....  
*Signature*

The proxy must be lodged with the Official Receiver or liquidator not later than the time named for that purpose in the notice convening the meeting at which it is to be used.

*NOTE--*

- (a) If a firm write "We" instead of "I" and set out the full name of the firm.
- (b) Here insert either (but not both) "Mr of a clerk, manager, etc., in my regular employ", in which case the standing of the person appointed must be clearly set out, or "the Official Receiver in the above matter".
- (c) "my" or "our"
- (d) If a firm sign the firm's trading title, and add "by A.B., a partner in the said firm".
- (e) The signature of the creditor or contributory appointing a proxy must not be attested as witness by the person nominated as proxy.
- (f) Here state whether clerk or manager in the regular employment of the creditor or contributory or a Commissioner to administer oaths.

**No. 74**

**(Rule 132)**  
**SPECIAL PROXY**  
*(Title)*

I, (a) .....of ....., a creditor [or contributory], hereby appoint  
(b)..... as (c) ..... proxy at the meeting of creditors [or contributories] to be held  
on the ..... day of ....., 20....., or at any adjournment thereof, to vote (d) .....

Dated this ..... day of ....., 20..... .

.....  
*Signed (e)*

.....  
*Signature of Witness*

Address:  
.....  
.....  
.....

*NOTES*

- 1. A creditor (or contributory) may give a special proxy to any specified meeting or adjournment thereof, on all or any of the following matters:
  - (a) For or against the appointment or continuance in office of any specified person as liquidator or as member of the committee of inspection.

(b) On all questions relating to any matter, other than those above referred to, rising at a specified meeting or adjournment thereof.

2. The authorized agents of a corporation may fill up blanks and sign for the corporation thus:

"For the .....Company  
F. S. (duly authorized under the seal of the Company)."

*Certificate to be signed by person other than creditor or contributory filling up the above proxy.*

I, (a) ..... of ....., being a (f).....hereby certify that all insertions in the above proxy are in my own hand-writing, and have been made by me at the request of the above-named .....and in his presence before he attached his signature (or mark) thereto.

Dated this .....day of ....., 20..... .

.....  
*Signature*

The proxy must be lodged with the Official Receiver or liquidator not later than the time named for that purpose in the notice convening the meeting at which it is to be used.

*NOTE--*

- (a) If a firm write "We" instead of "I", and set out the full name of the firm.
- (b) Here insert either "Mr of " or "the Official Receiver in the above matter".
- (c) "my" or "our"
- (d) Here insert the word "for" or the word "against" as the case may require, and specify the particular resolution.
- (e) If a firm, sign the firm's trading title and add "by" A.B., partner in the said firm".
- (f) Here state whether clerk or manager in the regular employment of the creditor or contributory or a Commissioner to administer oaths.

**No. 75**

**(Rule 149)**  
**NOTICE TO CREDITORS AND CONTRIBUTORS OF INTENTION TO APPLY FOR RELEASE**  
*(Title)*

TAKE notice that I, the undersigned liquidator of the above-named Company, intend to apply to the Court for my release, and further take notice that any objection you may have to the granting of my release must be notified to the Court within twenty-one days of the date hereof.

A summary of my receipts and payments as liquidator is hereto annexed.

Dated this .....day of ....., 20..... .

.....  
*Liquidator*

To,

.....

.....

NOTE--

Section 240 (4) of the Companies Act, 1965, enacts that "An order of the Court releasing the liquidator shall discharge him from all liability in respect of any act done or default made by him in the administration of the affairs of the Company, or otherwise in relation to his conduct as liquidator, but any such order may be revoked on proof that it was obtained by fraud or by suppression or concealment of any material fact."

No. 76

(Rule 149)  
APPLICATION BY LIQUIDATOR TO THE COURT FOR RELEASE  
(Title)

I,....., the liquidator of the above-named Company, do hereby report to this Honourable Court as follows:

1. That the whole of the property of the Company has been realized for the benefit of the creditors and contributories [and a dividend to the amount of RM..... per centum has been paid as shown by the statement hereunto annexed, and a return of .....per share has been made to the contributories of the Company];  
  
[or That so much of the property of the Company as can, according to the joint opinion of myself and the committee of inspection, hereunto annexed,, in writing under our hands, be realized without needlessly protracting the liquidation, has been realized, as shown by the statement hereunto annexed, and a dividend to the amount of RM..... per centum has been paid together with a return of ..... per share to the contributories of the company] (a)
2. I have given or caused to be given to all creditors and contributories the notice required to be given by rule 150.
3. I have caused a report on my accounts to be prepared, and I request this Honourable Court to grant me a certificate of release on being satisfied therewith.

Dated this.....day of ....., 20 .....

NOTE--

- (a) add if necessary "That the rights of the contributories between themselves have been adjusted".

.....  
Liquidator

No. 77

(Rule 149)  
STATEMENT TO ACCOMPANY NOTICE OF APPLICATION FOR RELEASE  
(Title)

**Dr.****Cr.**

To total receipts from date of winding up order viz:  (State particulars under the several headings specified in the statement of affairs)	Estimated to produce as per company's statement of affairs		Receipts				Payments	
	RM	Sen	RM	Sen			RM	Sen
Receipts per trading account . . . . .					By Court fees (including stationery, printing, and postage in respect of contributories, creditors, and debtors, and fees for audit)			
Other Receipts . . . . .					Law costs of petition . . . . .	RM	Sen	
TOTAL					Law costs of Solicitor to liquidator . . . . .			
					Other law costs . . . . .			
Less					Liquidator's remuneration, viz:	RM	Sen	
Payments to redeem securities . . . . .	RM	Sen			per cent on \$ . . . . .	—	—	
Costs execution . . . . .					assets realized . . . . .	—	—	
Payments per trading accounts . . . . .					per cent on \$ . . . . .			
					assets distributed in dividend			
					Shorthand writer's charges . . . . .			
					Special manager's charges . . . . .			
					Person appointed to assist in preparation of statement of Affairs . . . . .			
					Auctioneer's charges as taxed . . . . .			
					Other taxed costs . . . . .			
					Costs of possession and maintenance of estate . . . . .			
					Costs of notices in <i>Gazette</i> and local papers . . . . .			
					Incidental outlay . . . . .			
Net realizations . . . . .					Total costs and charges	RM		
					Creditors, viz:	RM	Sen	

		(a) Preferential . . . ...			
		(a) Unsecured: dividend of \$..... per centum . . . . .			
		The estimate of amount expected to rank for di- vidend was \$.....	—	—	
Amounts received from calls on contrib- utories made by the liquidator . . . . .		Amount returned to contributories . . . . . .			
		Balance . . .			

Assets not yet realized including calls estimated to produce RM..... (Add here any special remarks the liquidator thinks desirable).

Creditors can obtain any further information by inquiry at the office of the liquidator.

Dated this ..... day of ....., 20 .....

.....  
*Signature of Liquidator*

Address:

.....  
.....  
.....

**NOTE--**

(a) State number of creditors

**No. 78**

**(Rule 154)**  
**APPLICATION TO OFFICIAL RECEIVER TO AUTHORIZE A SPECIAL BANK ACCOUNT**  
*(Title)*

WE, the committee of inspection, being of opinion that  
Mr..... of....., the liquidator in the  
above matter, should have a special bank account for the purpose of (a)..... hereby apply to the  
Official Receiver to authorize him to make his payments into and out of the ..... Bank.

All cheques to be countersigned by ....., a member of the committee of inspection, and by  
.....for .....

Dated this day ....., 20 .....

..... of  
 ..... }  
 ..... } - Committee of Inspection  
 ..... }  
 ..... }

**No. 79**

(Rule 154)  
**ORDER OF OFFICIAL RECEIVER FOR SPECIAL BANK ACCOUNT**  
 (Title)

You are hereby authorized to make your payments in the above matter into, and out of, the ..... bank.

*[Here insert any special terms].*

All cheques to be countersigned by ....., a member of the committee of inspection, and by.....

Dated this .....day of ....., 20 .....

To: ..... Liquidator.

.....  
*Official Receiver*

**No. 80**

(Rule 158)  
**CERTIFICATE BY COMMITTEE OF INSPECTION AS TO AUDIT OF LIQUIDATOR'S ACCOUNTS**  
 (Title)

WE, the undersigned, members of the committee of inspection in the winding-up of the above-named company, hereby certify that we have examined the foregoing account with the vouchers, and that to the best of our knowledge and belief the said account contains a full, true, and complete account of the liquidator's receipts and payments.

Dated this day ....., 20 .....  
 ..... of  
 ..... }  
 ..... } - Committee of Inspection  
 ..... }  
 ..... }

**No. 81**

(Rule 159)  
**STATUTORY DECLARATION VERIFYING LIQUIDATOR'S  
 ACCOUNT UNDER SECTION 281**  
 (Title)

I,..... of.....the liquidator of the above-named Company, make oath (solemnly, sincerely and truly affirm) and say:

That *\*the account hereunto annexed marked B, contains a full and true account of my receipts and payments in the winding-up of the above-named Company, from the .....day of..... 20..... to the.....day of . .....20 ....., inclusive, \*and that I have not, nor has any other person by my order or for my use during such period, received or paid any moneys on account of the said Company, \*other than and except the items mentioned and specified in the said account*

Sworn or affirmed at }

\* NOTE--If no receipts or payments, strike out the words in italics.

**No. 82**

(Rule 161)  
**LIQUIDATOR'S TRADING ACCOUNT UNDER SECTION 281**  
 (Title)

G. H. the liquidator of the above-named company in account with the estate.

RECEIPTS PAY-  
 MENTS

*DrCr*

Date				Date			

.....  
*Liquidator*

*Date*.....

We have examined this account with the vouchers and find the same correct, and we are of opinion the expenditure has been proper.

Dated this..... day of ....., 20.....

.....

Committee of Inspection  
[or member of the committee of Inspection]

**No. 83**

(Rule 161)  
**AFFIDAVIT VERIFYING LIQUIDATOR'S TRADING ACCOUNT UNDER SECTION 281**  
(Title)

I,....., the liquidator of the above-named company, make oath (solemnly, sincerely and truly affirm) and say that the account hereto annexed is a full, true, and complete account of all money received and paid by me or by any person on my behalf in respect of the carrying on the trade or business of the company, from the .....day of ....., 20....., to the.....day of ....., 20..... inclusive, and that the sums paid by me as set out in such account have, as I believe, been necessarily expended in carrying on such trade or business.

Sworn or affirmed, etc.

.....  
*Liquidator*

**No. 84**

(Rule 165)  
**REQUEST TO DELIVER BILL FOR TAXATION**  
(Title)

I hereby request that you will, within.....days of this date, or such further time as the Court may allow, deliver for taxation by the proper officer, your bill of costs [or charges] as (a)..... failing which, I shall, in pursuance of the Companies Act, 1965, and Rules proceed to declare and distribute a dividend without regard to any claim which you may have against the assets of the company and your claim against the assets of the company will be liable to be forfeited.

Dated this..... day of....., 20 .....

NOTE -

- (a) Here state nature of employment

**No. 85**

(Rule 169)  
**CERTIFICATE OF TAXATION**  
(Title)

I hereby certify that I have taxed the bill of costs [or charges] [or expenses] of Mr C. D. [here state capacity in which employed or engaged] [where necessary add "pursuant to an order of the Court dated the.....day of....., 20....."] and have allowed the same at the sum of RM .....[where necessary add "which sum is to be paid to the said C. D. by.....as directed by the said order"].

Dated this..... day of....., 20..... .

.....  
*Registrar*

\_\_\_\_\_  
RM\_\_\_\_\_

**No. 86**

**(Rules 177 and 178)**

[Re-  
This is the exhibit marked B referred to in the statutory declaration of ..... sworn before me this ..... day of ....., 20.....  
A Commissioner of Oaths.]

No. of company.....

**STATEMENT OF RECEIPTS AND PAYMENTS AND GENERAL DIRECTIONS AS TO STATEMENTS**

*(Title)*

**(1) Size of sheets**

Every statement must be on sheets 13 inches by 16 inches.

**(2) Form and contents of statement**

Every statement must contain a detailed account of all the liquidator's realizations and disbursements in respect of the company. The statement of realizations should contain a record of all receipts derived from assets existing at the date of the winding-up order or resolution and subsequently realized, including balance in bank, book debts and calls collected, property sold, etc., and the account of disbursements should contain all payments for costs and charges, or to creditors, or contributories. Where property has been realized, the gross proceeds of sale must be entered under realizations, and the necessary payments incidental to sales must be entered as disbursements. These accounts should not contain payments into the companies liquidation account (except unclaimed dividends--see para. 5) or payments into or out of bank, or temporary investments by the liquidator, or the proceeds of such investments when realized, which should be shown separately:

- (a) by means of the bank pass book;
- (b) by a separate detailed statement of money invested by the liquidator, and investments realized.

Interest allowed or charged by the bank, commission, etc., and profit or loss upon the realization of temporary investments, should, however, be inserted in the accounts of realizations or disbursements, as the case may be. Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments must severally to added up at the foot of each sheet, and the totals carried forward from one account to another without any intermediate balance, so that the gross totals shall represent the total amount received and paid by the liquidator respectively.

- (3) When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the totals of receipts and payments on the trading account must alone be set out in the statement.
- (4) When dividends or instalments of compositions are paid to creditors, or a return of surplus assets is made to contributories, the total amount of each dividend, or instalment of composition, or return to contributories, actually paid, must be entered in the statement of disbursements as one sum; and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor, and the amount of dividend or composition payable to each creditor, and of surplus assets payable to each contributory, distinguishing in each list the dividends or instalments of composition and shares of surplus assets actually paid and those remaining unclaimed. Each list must be on sheets 13 inches by 8 inches.
- (5) When unclaimed dividends, instalments of compositions or returns of surplus assets are paid into the companies liquidation account, the total amount so paid in should be entered in the statement of disbursements as one sum.
- (6) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been duly allowed by resolution of the company in general meeting, or by order of Court.

**LIQUIDATORS STATEMENT OF ACCOUNT UNDER SECTION 281**

- 1. Whether a winding-up by the Court or } .....  
members or creditors voluntary winding-up }
- 2. Date of commencement of winding-up .....
- 3. For period from the ..... day of ....., 20 ..... to the ..... day of ....., 20 .....
- 4. Name and address of liquidator.

REALIZATIONS				DISBURSEMENT					
Date	Of whom received	Nature of Assets Realized	Amount		Date	To whom paid	Nature of Disbursements	Amount	
		<i>B/ forward..</i>	RM	Sen			<i>B/ forward..</i>	RM	Sen
		<i>C/ forward..</i>					<i>C/ forward..</i>		

NOTE -

No balance should be shown on this account, but only the total realizations and disbursements which should be carried forward to the next account.

ANALYSIS OF BALANCE

	RM	Sen	RM	Sen
Total Realizations ... ..				
Total Disbursements ... ..				

Balance ... .. \_\_\_\_\_  
 \_\_\_\_\_

The balance is made up as follows:

1. Cash in hands of liquidator.....
2. Total payment into Bank, including balance at date of commencement of winding-up (as per Bank Book)  
 Total withdrawals from Bank..... \_\_\_\_\_  
 Balance at Bank.....
3. Amount in Companies Liquidation Account....
4. Amounts placed on fixed deposit by Liquidator..  
 Less amounts realized from same..... \_\_\_\_\_  
 Balance.....  
 Total Balance as shown above.. \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

**NOTE**

The liquidator shall also state-

(1)	The amount of the estimated assets and liabilities at date of the commencement of the winding-up	Assets ( after deducting amounts charged to secured creditors and debenture holders)	RM
		Liabilities	RM
		Secured creditors Debentures holders Unsecured creditors	RM RM RM
(2)	The total amount of the capital paid up at date of the commencement of the winding-up	Paid up in cash Issued as paid up otherwise than for cash	RM RM
(3)	The general description and estimated value of outstanding assets (if any)		
(4)	The causes which delay the termination of the winding-up		
(5)	The period within which the winding-up may probably be completed		

**No. 87**

**(Rules 177 and 178)**  
**STATUTORY DECLARATION VERIFYING STATEMENT OF LIQUIDATORS ACCOUNT UNDER SECTION 281**  
*(Title)*

I,..... of.....the liquidator of the above-named company, make oath (solemnly, sincerely and truly affirm) and say:

That *\*the account hereunto annexed marked B, contains a full and true account of my receipts and payments in the winding-up of the above-named company, from the day of .....20..... to the..... day of 20....., inclusive, \*and that I have not, nor has any other person by my order or for my use during such period, received or paid any moneys on account of the said company, \*other than and except the items mentioned and specified in the said account.*

I further say that the particulars given in the annexed Form 86, marked B, with respect to the

proceedings in and position of the liquidation, are true to the best of my knowledge and belief.  
Sworn or affirmed at

}

\* NOTE--  
If no receipts or payments, strike out the words in italics.

**No. 88**

(Rule 177)  
**LIQUIDATOR'S TRADING ACCOUNT UNDER SECTION 281**  
(Title)

- (a) .....
- (b) .....

The liquidator of the above-named Company in account with the estate.

This Account is required in addition to Form No.86.

*Dr.*

*Cr.*

RECEIPTS				PAYMENTS			
Date				Date			

.....  
*Liquidator*  
*Date*.....

NOTE

- (a) Insert here the name of the company
- (b) Insert here the name of the liquidator

**No. 89**

(Rule 177)  
**LIST OF DIVIDENDS OR COMPOSITION**  
(Title)

I hereby certify that dividend (or composition) of ..... per centum was declared payable on and after the ..... day of ....., 20....., and that the creditors whose names are set forth below are entitled to the amounts set opposite their respective names, and have been paid

such amounts except in the cases specified as unclaimed.

.....  
*Liquidator*

Dated this ..... day of ....., 20..... .

To: The Official Receiver.

Surname	Christian name	Amount of Proof	AMOUNT OF DIVIDEND (OR COMPOSITION)			
			Paid		Unclaimed	
			RM	Sen	RM	Sen

The List is required in duplicate.

**No. 90**

**(Rule 177)**  
**LIST OF AMOUNTS PAID OR PAYABLE TO CONTRIBUTORIES**  
*(Title)*

I hereby certify that a return of surplus assets was declared payable to contributories on and after the .....day of .....,20....., at the rate of ..... per share, and that the contributories whose names are set forth below are entitled to the amounts set opposite their respective names, and have been "paid such amounts except in the cases specified as unclaimed.

.....  
*Liquidator*

Dated this ..... day of ....., 20..... .

TO: The Official Receiver.

Surname	Christian name	No. of Shares	AMOUNTS RETURNED ON SHARES			
			Paid		Unclaimed	
			RM	Sen	RM	Sen

This List is required in duplicate.

**No. 91**

**(Rule 180)**  
**AFFIDAVIT VERIFYING ACCOUNT OF UNCLAIMED AND UNDISTRIBUTED FUNDS**  
*(Title)*

I, ....., of ....., make oath (solemnly, sincerely and truly affirm) and say that the particulars entered in the statement hereunto annexed, marked A, are correct and truly set forth all money in my hands or under my control,

representing unclaimed or undistributed assets of the above company, and that the amount due by me to the Companies Liquidation Account in respect of unclaimed dividends and undistributed funds is RM.....

.....  
*Signature*

Sworn or affirmed, etc.

**No. 92**

(Rule 190)  
**REGISTER OF WINDING-UP ORDERS TO BE KEPT IN THE COURTS**

Number of Winding-up	Number of Petition	Date of Petition	Date of Winding-up Order	Dates of Public Examinations (if any)	Liquidator

**No. 93**

(Rule 190)  
**REGISTER OF PETITIONS TO BE KEPT IN THE COURTS**

No. of Petition	Name of Company	Address of Registered Office	Description of Company	Date of Petition	Petitioner	Date of Winding-up Order

**No. 94**

(Rule 191)  
**NOTICES FOR GAZETTE**

(1) NOTICE OF WINDING-UP ORDER

Name of Company	Address of Registered Office	Court	Number of Matter	Date of Order	Date of Presentation of Petition

(2) NOTICE OF FIRST MEETING

Name of Company	Address of Registered Office	Court	Number of Matter	Date of First Meeting	Hour	Place
				Creditors: 20 . . . .		

				Contributories: 20 . . . .		
--	--	--	--	-------------------------------	--	--

## (3) NOTICE OF DAY APPOINTED FOR PUBLIC EXAMINATION

Name of Company	Address of Registered Office	Court	Number of Matter	Date fixed for Examination	Name of Persons to be Examined	Hour	Place

## (4) NOTICE OF INTENDED DIVIDEND

Name of Company	Address of Registered Office	Court	Number of Matter	Last Day for Receiving Proofs	Name of Liquidator	Address

## (5) NOTICE OF DIVIDEND

Name of Company	Address of Registered Office	Court	Number of Matter	Amount per centum	First and Final or otherwise	When payable	Where payable

## (6) NOTICE OF RETURN TO CONTRIBUTORIES

Name of Company	Address of Registered Office	Court	Number of Matter	Amount per centum	First and Final or otherwise	When payable	Where payable

## (7) NOTICE OF APPOINTMENT OF LIQUIDATOR

Name of Company	Address of Registered Office	Court	Number of Matter	Liquidator's Name	First and Final or otherwise	Address	Date of Appointment

## (8) NOTICE OF REMOVAL OF LIQUIDATOR

Name of Company	Address of Registered Office	Court	Number of Matter	Liquidator's	Liquidator's Address	Date of Removal

## (9) NOTICE OF RELEASE OF LIQUIDATOR

Name of Company	Address of Registered Office	Court	Number of Matter	Liquidator's	Liquidator's Address	Date of Release

**No. 95**

(Rule 192)  
MEMORANDUM OF ADVERTISEMENT OR GAZETTING  
(Title)

Name of Paper	Date of Issue	Date of Filing	Nature of Order, etc.

.....  
*Signed*

**SECOND SCHEDULE**

(Rule 195)

1. The fees mentioned in Table A shall be paid to Court.
2. The fees mentioned in Tables B and C shall be collected by the Official Receiver.
3. The fees mentioned in Table D shall be collected in stamps by the Official Receiver or the Liquidator.

**SCALE OF FEES**  
*TABLE A*

		RM	sen
1.	Every petition .. .. .	50	00
	.. ..		
2.	Every bond with sureties .. .. .	10	00
3.	Every subpoena or summons .. .. .	2	00
4.	Every order of Court .. .. .	10	00
5.	Every order made in Chambers .. .. .	5	00
6.	Every affidavit filed other than proof of debt ..	2	00
7.	For taking an affi-	1	00

	davit or an affirmation or a declaration for each person making the same .. .. ..		
8.	Every exhibit to be marked .. .. .	70	
9.	Every application for search other than by the petitioner or liquidator .. . . . .	3	00
10.	Every office copy, each folio of 100 words or part	50	
11.	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 realization and distribution of assets .. ..	100	00
12.	And in addition to item (11), on every order of Court approving such construction or scheme, a free according to the following scale on the estimated assets of the company, viz: (i) on the first RM500,000 or fraction thereof .. (ii) on the next RM500,000 or fraction thereof .. (iii) above RM1,000,000 or fraction thereof ..		1/2 per cent 1/4 per cent 1/8 per cent
13.	On an application under section 308 .. ..	50	00

TABLE B

	RM	sen
1. Every inspection of any document lodged with the Official Receiver .. . . . .	10	00
2. Every copy of extract, each folio of 100 words or part		50

3. Every application for a special bank account ..	20	00	
4. Every order of the Official Receiver for a special bank account .. . . . . .	20	00	
5. Every application for search . . . . .	10	00	
6. Every application to the Official Receiver for payment of money out of the Companies Liquidation Account:			
(i) If the amount applied for does not exceed RM10.00		50	
(ii) Where the amount applied for exceeds RM10.00	1	00	
(iii) Where the amount applied for exceeds RM100.00	5	00	
7. On every payment out of the Companies Liquidation Account .. . . . . .			3 per cent

TABLE C

	RM	sen	
1.			Where the Official Receiver acts as provisional Liquidator only:
			(i) In respect of each member, creditor or debtor
	1	00	
			(ii) On the value of the Companys assets as estimated in the statement of affairs:
			(a) on the first RM100,000 or fraction thereof
			1 per cent
			(b) above RM100,000 .. . . .
			1/2 per cent
2.			Where the Official Receiver is the liquidator:
			(i) In respect of each member, creditor or debtor
	1	00	
			(ii) Upon the total net assets realized:
			(a) on the first RM50,000 or fraction thereof
			6 per cent
			(b) on the next RM50,000 or fraction thereof
			5 per cent
			(c) above RM100,000 .. . . .
			4 per cent
			(iii) Upon the amount available for distribution to Creditors or contributors and each time a

distribution is made:

(a) on the first RM50,000 .. . . .	4 per cent
(b) on the next RM50,000 .. . . .	3 per cent
(c) above RM100,000 .. . . .	2 per cent

*TABLE D*

	RM	sen
1. Proof of Debt:		
(a) Fee for taking an affidavit or a statutory declaration .. . . .	1	00
(b) Fee for making each exhibit referred to in an affidavit or a statutory declaration		70
.. . . .		
(c) Filing fee if claim is over RM10 .. . . .	1	00
2. Fee on Special Proxy .. . . .	1	00

Made this 1<sup>st</sup> day of September, 1972.

TUN AZMI BIN HAJI MOHAMED,  
*Lord President, Malaysia*

TAN SRI H. T. ONG,  
*Chief Justice, Malaya*

TAN SRI ISMAIL KHAN,  
*Chief Justice, Borneo*

SHELLEY YAP YEOK SIEW,  
*Member*

TAN SRI ABDUL KADIR BIN YUSOF,  
*Attorney General, Malaysia*

R.R.CHELLIAH,  
*Member*

DATO' EUSOFFE ABDOOLCADER,  
*Member*

**LIST OF AMENDMENTS**

Amending Law	Citation	In force from
P.U.(A) 199/2002	Companies(Winding-up) (Amendment) Rules 2002	17-05-2002
P.U.(A) 283/2003	Companies(Winding-up) (Amendment) Rules 2003	31-07-2003