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STATUTORY INSTRUMENTS

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**2016 No. 1024**

The Insolvency (England and Wales) Rules 2016

PART 6

CREDITORS' VOLUNTARY WINDING UP

CHAPTER 2

Statement of affairs and other information

**Delivery of accounts to liquidator (section 235)**

**6.8.**—(1) A person who is specified in section 235(3) must deliver to the liquidator accounts of the company of such nature, as at such date, and for such period, as the liquidator requires.

(2) The period for which the liquidator may require accounts may begin from a date up to three years before the date of the resolution for winding up, or from an earlier date to which audited accounts of the company were last prepared.

(3) The accounts must, if the liquidator so requires, be verified by a statement of truth.

(4) The accounts (verified by a statement of truth if so required) must be delivered to the liquidator within 21 days from the liquidator's request, or such longer period as the liquidator may allow.