### STATUTORY INSTRUMENTS

# 2016 No. 1024

## The Insolvency (England and Wales) Rules 2016

### PART 7

## WINDING UP BY THE COURT CHAPTER 16 MISCELLANEOUS RULES

Sub-division A: Return of capital

#### **Procedure for return**

**7.118.**—(1) The liquidator must inform each person to whom a return is made of the rate of return per share, and whether it is expected that any further return will be made.

(2) Any payments made by the liquidator by way of the return may be delivered by post, unless for any reason another method of making the payment has been agreed with the payee.