
STATUTORY INSTRUMENTS

2016 No. 1024

The Insolvency (England and Wales) Rules 2016

PART 7

WINDING UP BY THE COURT

CHAPTER 6

Statement of affairs and other information

Delivery of accounts to official receiver

7.46.—(1) Any of the persons specified in section 235(3) must, at the request of the official receiver, deliver to the official receiver accounts of the company of such nature, as at such date, and for such period, as the official receiver may specify.

(2) The period specified may begin from a date up to three years before the date of the presentation of the winding-up petition, or from an earlier date to which audited accounts of the company were last prepared.

(3) The court may, on the official receiver's application, require accounts for any earlier period.

(4) Rule 7.45 applies (with the necessary modifications) in relation to accounts to be delivered under this rule as it applies in relation to the statement of affairs.

(5) The accounts must, if the official receiver so requires, be verified by a statement of truth and (whether or not so verified) be delivered to the official receiver within 21 days of the request under paragraph (1), or such longer period as the official receiver may allow.