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STATUTORY RULES OF NORTHERN IRELAND

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**1991 No. 364**

**The Insolvency Rules (Northern Ireland) 1991**

PARTS 1 TO 4 COMPANY INSOLVENCY; COMPANIES WINDING UP

**PART 3**

**RECEIVERSHIP PROCEDURE**

**CHAPTER 7**

**VAT BAD DEBT RELIEF**

**Preservation of certificate with company's records**

**3.39.**—(1) The certificate shall be retained with the company's accounting records, and Article 230 of the Companies Order (where and for how long records are to be kept) shall apply to the certificate as it applies to those records.

(2) It is the duty of the administrative receiver, on vacating office, to bring this Rule to the attention of the directors or (as the case may be) any successor of his as administrative receiver.

[E.R.3.38]