



Insolvency Act 1986

1986 CHAPTER 45

PART IV

WINDING UP OF COMPANIES REGISTERED UNDER THE COMPANIES ACTS

CHAPTER VIII

PROVISIONS OF GENERAL APPLICATION IN WINDING UP

Miscellaneous matters

188 Notification that company is in liquidation.

- [^{F1}(1) When a company is being wound up, whether by the court or voluntarily—
- (a) every invoice, order for goods [^{F2}or services] , business letter or order form (whether in hard copy, electronic or any other form) issued by or on behalf of the company, or a liquidator of the company or a receiver or manager of the company's property, ^{F3} . . . and
 - (b) all the company's websites,
- must contain a statement that the company is being wound up.]
- (2) If default is made in complying with this section, the company and any of the following persons who knowingly and wilfully authorises or permits the default, namely, any officer of the company, any liquidator of the company and any receiver or manager, is liable to a fine.

Textual Amendments

- F1** S. 188(1) substituted (1.1.2007) by [The Companies \(Registrar, Languages and Trading Disclosures\) Regulations 2006 \(S.I. 2006/3429\)](#), [reg. 7\(1\)](#)
- F2** Words in s. 188(1)(a) inserted (1.10.2008) by [The Companies \(Trading Disclosures\) \(Insolvency\) Regulations 2008 \(S.I. 2008/1897\)](#), [reg. 5\(1\)\(a\)](#)

Status: Point in time view as at 13/08/2020. This version of this provision has been superseded.

Changes to legislation: Insolvency Act 1986, Section 188 is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

F3 Words in s. 188(1)(a) omitted (1.10.2008) by virtue of [The Companies \(Trading Disclosures\) \(Insolvency\) Regulations 2008 \(S.I. 2008/1897\)](#), [reg. 5\(1\)\(b\)](#)

Modifications etc. (not altering text)

- C1** S. 188 applied (with modifications) (S.) (6.4.2001) by [S.S.I. 2001/128](#), [reg. 4\(1\)](#), [Sch. 2](#)
- C2** S. 188 applied (with modifications) (17.2.2009 for certain purposes, otherwise 21.2.2009) by [Banking Act 2009 \(c. 1\)](#), [ss. 103](#), [263\(1\)\(2\)](#) (with s. 247); [S.I. 2009/296](#), [arts. 2, 3](#), [Sch. para. 2](#)
- C3** S. 188 applied (with modifications) (17.2.2009 for certain purposes, otherwise 21.2.2009) by [Banking Act 2009 \(c. 1\)](#), [ss. 145](#), [263\(1\)\(2\)](#) (with s. 247); [S.I. 2009/296](#), [arts. 2, 3](#), [Sch. para. 3](#)
- C4** S. 188 applied (with modifications) (6.6.2013) by [The Collective Investment in Transferable Securities \(Contractual Scheme\) Regulations 2013 \(S.I. 2013/1388\)](#), [Pt. 3reg. 1](#), [Sch. 2 paras. 3, 5](#) [Table](#) (with [reg. 24](#))

Status:

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