

---

STATUTORY INSTRUMENTS

---

**1986 No. 1925**

**The Insolvency Rules 1986**

THE FIRST GROUP OF PARTS

PART 4

COMPANIES WINDING UP

CHAPTER 21

MISCELLANEOUS RULES

*SECTION B: CONCLUSION OF WINDING UP*

**Statements to registrar of companies under s.192**

**4.223-CVL.**—(1) The statement which section 192 requires the liquidator to send to the registrar of companies, if the winding up is not concluded within one year from its commencement, shall be sent not more than 30 days after the expiration of that year, and thereafter not less often than 6-monthly until the winding up is concluded.

(2) For this purpose the winding up is concluded at the date of the dissolution of the company, except that if at that date any assets or funds of the company remain unclaimed or undistributed in the hands or under the control of the liquidator or any former liquidator, the winding up is not concluded until those assets or funds have either been distributed or paid into the Insolvency Services Account.

(3) Subject as above, the liquidator's final statement shall be sent forthwith after the conclusion of the winding up.

(4) Every statement sent to the registrar of companies under section 192 shall be in duplicate.