

Notification that a company is in liquidation, etc.

595. (1) Every invoice, order for goods or business letter issued by or on behalf of—

(a) a company that is being wound up, or

(b) a liquidator of such a company,

being a document on or in which the name of the company appears, shall contain a statement that the company is being wound up.

(2) Subsection (1) is in addition (in cases where a company is in receivership) to the obligations of the receiver of the property of the company under section 429.

(3) Every invoice, order for goods or business letter issued by or on behalf of—

(a) a company to which a provisional liquidator has been appointed,

(b) a provisional liquidator of the company, or

(c) a receiver of the property of such a company,

being a document—

(i) on or in which the name of the company appears, and

(ii) issued during the period of office of the provisional liquidator as such provisional liquidator,

shall contain a statement that a provisional liquidator has been appointed to the company.

(4) Any website of a company that is being wound up, and any electronic mail sent to a third party by, or on behalf of, such a company, shall contain a statement that the company is being wound up (and such a statement on a website shall be in a prominent and easily accessible place on it).

(5) Where the winding up of a company commences within one year after the date on which the company has changed its name in accordance with this Act, the former name as well as the existing name of the company shall appear on all notices and advertisements in relation to the winding up and in any website of the company and in any electronic mail sent to a third party by, or on behalf of, it.

(6) If default is made in complying with subsection (1), (3) or (other than a case dealt with by subsection (7)) (5)—

(a) the company concerned and any officer of it who is in default, and

(b) any of the following persons who knowingly and intentionally authorises or permits the default, namely, any liquidator of the company and any receiver,

shall be guilty of a category 3 offence.

(7) If default is made in complying with the requirement under subsection (4) or (5) concerning the company's website, the company concerned and any officer of it who is in default shall be guilty of a category 3 offence.

(8) If default is made by a company, or any person acting on its behalf, in complying with the requirement under subsection (4) or (5) concerning electronic mail, then—

(a) in every case, the company and any officer of it who is in default, and

(b) where the default is made by a person acting on the company's behalf, that person,

shall be guilty of a category 3 offence.

(9) In this section “third party” means a person other than—

(a) an officer or employee of the company concerned, or

(b) a holding company or subsidiary of the company or an officer or employee of that holding company or subsidiary.