

Supplemental provisions in relation to section 593

594. (1) In section 593 and this section the “relevant date” means—

(a) in a case where a provisional liquidator is appointed to the company, the date of his or her appointment, and

(b) in a case where no such appointment is made, the date of the winding-up order in respect of the company.

(2) The one or more persons who have made the statement of affairs of a company under section 593 (the “statement”) shall serve a copy of the statement on the liquidator (or the provisional liquidator, as the case may be) of the company as soon as may be after it is prepared and in any case not later than the expiry of 21 days after the relevant date or such extended time as the court may appoint under section 593 (5).

(3) The one or more persons who have made the statement shall—

(a) at the liquidator's request, provide to the liquidator such information in relation to the company as the liquidator may reasonably require, and

(b) provide such assistance, as they are in a position to give, to the liquidator during the course, and for the purpose, of the liquidator's examining (following his or her receipt of the statement) the company's affairs as he or she may reasonably require.

(4) Where any person fails to comply with the request of a liquidator made in accordance with subsection (3), the court may, on the application of the liquidator, direct the person to comply with such request.

(5) In subsections (3) and (4), “liquidator” does not include a provisional liquidator.

(6) A person who is required to make or concur in making any statement of affairs of a company shall, before incurring any costs or expenses in and about the preparation and making of the statement, apply—

(a) to the liquidator for his or her sanction and submit to the liquidator a statement of the estimated costs and expenses which the person intends to incur, or

(b) if there is no liquidator, to the court for its sanction.

(7) Except by order of the court, no person shall be allowed out of the assets of the company any costs or expenses in and about the preparation of a statement of affairs which have not, before being incurred, been sanctioned by the liquidator or the court.

(8) If any person, without reasonable excuse, makes default in complying with any of the requirements of section 593 or with any of the preceding requirements of this section, he or she shall be guilty of a

category 3 offence.

(9) Any person who states in writing that the person is a creditor or contributory of the company shall, on payment of the prescribed fee, be entitled personally, or by his or her agent—

(a) to inspect, at all reasonable times, the statement registered in pursuance of section 593, and

(b) to be furnished with a copy of, or an extract from, it.

(10) Any person, not being a creditor or contributory of a company, who fraudulently states himself or herself to be a creditor or contributory of the company for the purpose of seeking to avail himself or herself of the provisions of subsection (9) shall be guilty of a category 3 offence.