

Publication of resolution to wind up voluntarily

581. (1) Where a company has passed a resolution for its voluntary winding up, whether—

(a) the special resolution referred to in section 202 (1)(a)(i) — in a case where the Summary Approval Procedure is employed, or

(b) the resolution referred to in section 580 (1) — where the procedure there mentioned is employed,

it shall, within 14 days after the date of the passing of the resolution, give notice of the resolution by advertisement in *Iris Oifigiúil*.

(2) If default is made in complying with this section, the company concerned and any officer of it who is in default shall be guilty of a category 3 offence.

(3) For the purposes of subsection (2), the liquidator of the company shall be deemed to be an officer of the company.