- 671. (1) The court may exercise the following power:
- (a) of its own motion; or
- (b) on the application of the Director or the liquidator or provisional liquidator;

at any time after the appointment of a provisional liquidator, the making of a winding-up order or the passing of a resolution to wind up a company voluntarily.

- (2) That power of the court is to summon before it—
- (a) any officer of the company,
- (b) any person known or suspected to have in his or her possession any property of the company or supposed to be indebted to the company, or
 - (c) any person whom the court deems capable of giving information relating to the-
 - (i) promotion or formation,
 - (ii) trade or dealings, or
 - (iii) affairs or property,
 - of the company.
- (3) The court may examine on oath any person so summoned concerning the matters referred to in subsection (2)(c)(i) to (iii), either by word of mouth or on written interrogatories, and may reduce his or her answers to writing and require him or her to sign them.
- (4) The court may require any person referred to in subsection (2) to produce any accounting records, deed, instrument, or other document or paper relating to the company that are in his or her custody or power.
- (5) The court may, before the examination takes place, require any person referred to in subsection (2) to place before it a statement, in such form as the court may direct, of any transactions between him or her and the company of a type or class which the court may specify.
- (6) If, in the opinion of the court, it is just and equitable to do so, it may direct that the costs of the examination be paid by the person examined.
 - (7) A person who is examined under this section shall not be entitled to refuse to answer any question

put to him or her on the ground that his or her answer might incriminate him or her and any answer by the person to such a question may be used against that person in any proceedings except proceedings for the prosecution of that person for an offence (other than perjury).

- (8) If a person, without reasonable excuse, fails at any time—
- (a) to attend his or her examination under this section, or
- (b) to comply with the requirement under subsection (3) as regards signing the matters there referred to or the requirement under subsection (4) or (5),

he or she shall be guilty of contempt of court and liable to be punished accordingly.

- (9) If—
- (a) a person without reasonable excuse fails at any time to attend his or her examination under this section, or
- (b) there are reasonable grounds for believing that a person has absconded, or is about to abscond, with a view to avoiding or delaying his or her examination under this section,

the court may cause that person to be arrested and the person's books and documents and movable personal property to be seized or secured and the person and them to be detained until such time as the court may order.