

**230. Commencement of voluntary winding up**

Except as provided in section 228A(5)(a), a voluntary winding up shall be deemed to commence at the time of the passing of the resolution for voluntary winding up.

*(Amended 75 of 1993 s. 15; 28 of 2003 s. 84)*

*[cf. 1929 c. 23 s. 227 U.K.]*