

### **Statements by Liquidator to the Registrar of Companies**

#### **180. Conclusion of winding up**

The winding up of a company shall, for the purposes of section 284 of the Ordinance, be deemed to be concluded—

- (a) in the case of a company wound up by order of the court, at the date on which the order dissolving the company has been reported by the liquidator to the Registrar of Companies or at the date of the order of the court releasing the liquidator pursuant to section 205 of the Ordinance;
- (b) in the case of a company wound up voluntarily, at the date of the dissolution of the company, unless at such date any funds or assets of the company remain unclaimed or undistributed in the hands or under the control of the liquidator, or any person who has acted as liquidator, in which case the winding up shall not be deemed to be concluded until such funds or assets have either been distributed or paid into the companies liquidation account. (*L.N. 201 of 1984*)