## 262F. Updating disclosure statement

- (1) This section applies to a provisional liquidator or liquidator who has made a disclosure statement under section 262C(2) or 237A(1B).
- (2) If a provisional liquidator or liquidator of a company becomes aware of—
  - (a) a relationship referred to in section 262D(2) that has not been disclosed in the subsisting disclosure statement made by the provisional liquidator or liquidator in respect of his or her office of provisional liquidator or liquidator of the company;
  - (b) a change in any of the facts or relationships confirmed or disclosed in the subsisting disclosure statement; or
  - (c) an error in the subsisting disclosure statement,
  - the provisional liquidator or liquidator must, within 14 days from the day when he or she becomes aware of the relationship, change or error, make a supplementary statement that complies with subsection (3) and take the steps as required under subsection (4), (5) or (6).
- (3) The supplementary statement must provide details of the relationship, change or error referred to in subsection (2).
- (4) In the case of a provisional liquidator appointed under section 193, and in the case of such a provisional liquidator who continues to act under section 194(1)(aa), the provisional liquidator must—
  - (a) submit the subsisting disclosure statement and the supplementary statement to the court; and
  - (b) apply to the court for directions.
- (5) In the case of a provisional liquidator appointed under section 228A, the provisional liquidator must send a copy of the subsisting disclosure statement and the supplementary statement to each director of the company.
- (6) In the case of a liquidator, the liquidator must send a copy of the subsisting disclosure statement and the supplementary statement to each creditor of the company.
- (7) A provisional liquidator or liquidator who contravenes subsection (2) commits an offence and is liable on conviction to a fine.
- (8) In this section—
- subsisting disclosure statement (存續披露陳述書) means a disclosure statement made under section 262C(2) or 237A(1B) and includes any supplementary statement that may have been made under this section in respect of the disclosure statement.