

255A. Audit of liquidator's accounts in voluntary winding up

- (1) The liquidator shall keep an account of his receipts and payments as liquidator and, subject to subsection (2), shall cause the account to be audited.
- (2) An audit under this section is not required if—
 - (a) for a members' voluntary winding up, the company by ordinary resolution so determines; and
 - (b) for a creditors' voluntary winding up—
 - (i) the committee of inspection so determines; or
 - (ii) if there is no such committee, the creditors by resolution so determine. *(Replaced 14 of 2016 s. 84)*

(Added 6 of 1984 s. 178)