

---

---

First published in the *Government Gazette*, Electronic Edition, on 27 July 2020 at 5 pm.

**No. S 603**

INSOLVENCY, RESTRUCTURING  
AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING)  
RULES 2020

ARRANGEMENT OF RULES

PART 1

PRELIMINARY

Rule

1. Citation and commencement
2. Definitions
3. Application
4. Practice directions

PART 2

GENERAL PROVISIONS

*Division 1 — Court and chambers*

5. Office of Registrar
6. Matters to be heard in court and chambers
7. Adjournment from chambers to court and vice versa, etc.

*Division 2 — Applications and practice*

8. Manner of making applications, etc.
9. Title of proceedings
10. Issue of originating process and process to be sealed
11. Duration and renewal of originating summons for purpose of service
12. Service of application
13. Personal service
14. Length of notice
15. Notice to be served on all proper parties

## Rule

16. Adjournment
17. Court may give directions as to proceedings to be taken

*Division 3 — Affidavits*

18. Evidence by affidavit
19. Filing and service of affidavit
20. Affidavit filed out of time
21. Scandalous, irrelevant or oppressive matter

*Division 4 — Security in court*

22. Form of security

*Division 5 — Witnesses and depositions*

23. Subpoenas
24. Service of subpoena
25. Tender of expenses
26. Order for examination
27. Letters of request
28. Production of documents

*Division 6 — Orders*

29. Orders
30. Production of documents for settling orders
31. Enforcement of judgments or orders

*Division 7 — Service and execution of process*

32. Mode of service
33. Service by and on solicitor
34. Time of service
35. Officers to effect service
36. Service by post

*Division 8 — Appeals*

37. Procedure on appeal

*Division 9 — Gazetting and advertising*

38. Publication in *Gazette* and newspaper
39. Memorandum to be filed following publication

*Division 10 — Court records*

40. Records of proceedings

## Rule

41. Use of record of proceedings by Official Receiver

## PART 3

## SCHEMES OF ARRANGEMENT

42. Definitions of this Part  
 43. Application to Court under section 68(9)(b) of Act by requesting creditor  
 44. Application to Court under section 68(9)(b) of Act by opposing party  
 45. Application to Court for order on remuneration of independent assessor  
 46. Notices of disagreement

## PART 4

## JUDICIAL MANAGEMENT

*Division 1 — Preliminary*

47. Definitions of this Part  
*Division 2 — Applications for judicial management orders*  
 48. Form of application for judicial management order  
 49. Filing of application for judicial management order  
 50. Notice of application for judicial management order  
 51. Service of application for judicial management order  
 52. Copy of application and supporting affidavit to be provided to creditor or member  
 53. Notice of intention to appear at hearing of application for judicial management order  
 54. List of persons intending to appear at hearing of application for judicial management order  
 55. Affidavits opposing making of judicial management order, etc., and affidavits in reply  
 56. Attendance before Registrar  
 57. Substitution of any person as applicant for judicial management order  
 58. Notice at foot of every judicial management order  
*Division 3 — Appeals against rejection of proofs*  
 59. Procedure where creditor appeals  
 60. Costs of appeal against rejection

---

---

*Division 4 — Miscellaneous*

Rule

- 61. Proof of notice of creditors' meeting
- 62. Application under section 113 of Act

PART 5

WINDING UP

*Division 1 — Winding up applications*

- 63. Form of winding up application
- 64. Deposit to Official Receiver
- 65. Filing of winding up application
- 66. Publication of notice of winding up application
- 67. Affidavit supporting winding up application
- 68. Service and affidavit of service of winding up application
- 69. Copy of winding up application and supporting affidavit to be provided to creditor or contributory

*Division 2 — Hearing of winding up applications  
and winding up orders*

- 70. Notice of intention to appear at hearing of winding up application
- 71. List of persons intending to appear at hearing of winding up application
- 72. Affidavits opposing winding up application and affidavits in reply
- 73. Attendance before Registrar
- 74. Substitution of any person as applicant of winding up application
- 75. Winding up application made on ground specified in section 125(1)(i) of Act
- 76. Notice and service of winding up order

*Division 3 — Provisional liquidators*

- 77. Consent of provisional liquidator
- 78. Form of order appointing provisional liquidator

*Division 4 — Appointment of liquidators*

- 79. Notice of appointment of liquidator
- 80. Appointment of liquidator on resolution of separate meetings of creditors and contributories

---

---

*Division 5 — Reports by liquidators*

Rule

- 81. Report or further report by liquidator
- 82. Consideration of further report
- 83. Report by liquidator on arrangement or compromise
- 84. Appointment of committee of inspection on resolution of separate meetings of creditors and contributories

*Division 6 — General meetings of creditors and contributories*

- 85. Application of Division as to meetings
- 86. Advertisement of notice of meetings under section 134(b) of Act
- 87. Notice of meetings under section 134(b) of Act
- 88. Summary of statement of affairs
- 89. Liquidator's meetings of creditors and contributories
- 90. Summoning of meetings of creditors and contributories
- 91. Place of meeting of creditors or contributories
- 92. Costs of summoning meeting of creditors or contributories
- 93. Chairperson of meeting of creditors or contributories
- 94. Ordinary resolution of creditors or contributories
- 95. Quorum
- 96. Adjournment
- 97. Creditors entitled to vote
- 98. Cases in which creditors may not vote
- 99. Votes of secured creditors
- 100. Secured creditor required to give up security
- 101. Admission and rejection of proofs for purpose of voting
- 102. Minutes of meeting

*Division 7 — Proxies in relation to Court-ordered winding up*

- 103. Proxies
- 104. Form of instrument of proxy
- 105. Form of instrument of proxy to be sent with notice of meeting
- 106. Special proxy
- 107. Solicitation by liquidator to obtain proxies
- 108. Proxy to liquidator
- 109. Holder of proxy not to vote on financially interested matter
- 110. Time for lodgment of instrument of proxy
- 111. Use of proxy by person appointed by Official Receiver
- 112. Proxy of creditor who is blind or incapable of writing

---

---

*Division 8 — List of contributories*

## Rule

- 113. Liquidator to settle list of contributories
- 114. Appointment of time and place for settlement of list
- 115. Provisional list of contributories
- 116. Settlement of list of contributories
- 117. Notice to contributories
- 118. Application to Court to vary list
- 119. Variation of list of contributories
- 120. Contributories listed may attend proceedings

*Division 9 — Calls by liquidator*

- 121. Liquidator to make calls
- 122. Application to Court for leave to make call
- 123. Document making call
- 124. Service of notice of call
- 125. Enforcement of call

*Division 10 — Collection and distribution of assets*

- 126. Liquidator to collect and distribute assets of company
- 127. Power of liquidator to require delivery of property

*Division 11 — Special manager*

- 128. Appointment of special manager
- 129. Accounting by special manager

*Division 12 — Proofs of debt*

- 130. Application of Division
- 131. Notice to creditors to prove
- 132. Appeal by creditor
- 133. Expunging at instance of liquidator or creditor

*Division 13 — Liquidator and committee of inspection*

- 134. Application of Division
- 135. Application to Court to fix remuneration of liquidator
- 136. Court order setting aside purchase by liquidator or member of committee of inspection
- 137. Cost of obtaining leave or sanction of Court
- 138. Sanction of payments to committee

*Division 14 — Special bank account for liquidator*

- 139. Application for special bank account

## Rule

140. Payments into and out of special bank account  
       *Division 15 — Release or resignation of liquidator*
141. Notice of liquidator's intention to apply for release, etc.  
 142. Resignation of liquidator  
       *Division 16 — Transfers of actions and proceedings*
143. Judge may order transfer of pending actions  
 144. Powers of Court  
       *Division 17 — Allowance and taxation of costs,  
           charges and expenses*
145. Rules of Court to apply  
 146. Application of rules 147 to 156  
 147. Taxation of costs, charges or expenses payable by liquidator  
 148. Bill of costs, charges or expenses to be taxed generally  
 149. Notice of appointment to tax  
 150. Copy of bill of costs, charges or expenses to be furnished to  
       liquidator  
 151. Attendance at taxation  
 152. Certificate of taxation  
 153. Certificate as to special terms of remuneration, etc.  
 154. Liquidator's charges  
 155. Application for costs  
 156. Costs ordered by Court or Judge to be paid by company, etc.  
       *Division 18 — Miscellaneous*
157. Application of Division  
 158. Attendance of liquidator  
 159. Disposal of books

## PART 6

## EXAMINATIONS

160. Application for examination under section 188 of Act  
 161. Application to Court under section 244(1) of Act  
 162. Notice of appointment to appear  
 163. Proceedings under section 244 of Act  
 164. Attendance of applicant and other persons  
 165. Form of warrant under section 244(3) of Act  
 166. Filing of notes of deposition

---

---

PART 7

DISCLAIMER OF ONEROUS PROPERTY

Rule

- 167. Application in relation to section 230(4)(b)(ii) of Act
- 168. Application to dispense with service of copy of notice of disclaimer
- 169. Application under section 232(2) of Act

PART 8

APPLICATIONS UNDER SECTION 440(4) OF ACT

- 170. Manner of application, etc.

PART 9

COST SCHEDULES BY CERTAIN OFFICEHOLDERS

- 171. Definitions of this Part
- 172. Application of this Part
- 173. Requirement for approved cost schedule when filing application for approval, etc., of remuneration
- 174. Failure to obtain approval of cost schedule
- 175. Submission of cost schedule to approving body by order of Court
- 176. Application to vary or review remuneration of liquidator in approved cost schedule

PART 10

MISCELLANEOUS MATTERS

- 177. Extension or abridgment of time
- 178. Defect or irregularity in appointment or election of officeholders
- 179. Application to set aside for irregularity
- 180. Fees payable to Court  
The Schedules

---

In exercise of the powers conferred by section 448 of the Insolvency, Restructuring and Dissolution Act 2018, we, the Rules Committee, make the following Rules:

---

---

PART 1  
PRELIMINARY

**Citation and commencement**

1. These Rules are the Insolvency, Restructuring and Dissolution (Corporate Insolvency and Restructuring) Rules 2020 and come into operation on 30 July 2020.

**Definitions**

2.—(1) In these Rules, unless the context otherwise requires —

“committee of creditors” means a committee established under section 109 of the Act;

“committee of inspection” means a committee of inspection comprising or representing creditors and contributories appointed under section 151 of the Act or a committee of inspection appointed under section 169 of the Act;

“Court” includes the Registrar when exercising the powers of the High Court under the Act or these Rules;

“Court-Ordered Winding Up Regulations” means the Insolvency, Restructuring and Dissolution (Court-Ordered Winding Up) Regulations 2020 (G.N. No. S 607/2020);

“filed” means filed in the Court;

“Form” means a form set out in the First Schedule, and a form referred to by a number (where such number may include alphanumeric characters) means the form so numbered in that Schedule;

“gazetted” means published in the *Gazette*;

“Judicial Management Regulations” means the Insolvency, Restructuring and Dissolution (Judicial Management) Regulations 2020 (G.N. No. S 606/2020);

“judicial manager” has the meaning given by section 88(1) of the Act;

“liquidator” includes a provisional liquidator;

---

---

“Registry” means the Registry of the Supreme Court;

“regulations” means —

- (a) the Insolvency, Restructuring and Dissolution (Proofs of Debt in Schemes of Arrangement) Regulations 2020 (G.N. No. S 604/2020);
- (b) the Insolvency, Restructuring and Dissolution (Receivership) Regulations 2020 (G.N. No. S 605/2020);
- (c) the Judicial Management Regulations;
- (d) the Court-Ordered Winding Up Regulations;
- (e) the Voluntary Winding Up Regulations; and
- (f) the Insolvency, Restructuring and Dissolution (Assignments of Proceeds of an Action) Regulations 2020 (G.N. No. S 611/2020);

“Rules of Court” means the Rules of Court for the time being in force;

“scheme manager” and “scheme of arrangement” have the meanings given by section 61(1) of the Act;

“sealed” means sealed with the seal of the Court;

“Voluntary Winding Up Regulations” means the Insolvency, Restructuring and Dissolution (Voluntary Winding Up) Regulations 2020 (G.N. No. S 608/2020);

“working day” means any day other than a Saturday, Sunday or public holiday.

(2) In these Rules —

- (a) any reference to Part 3 of the Act is a reference to only those provisions in —
  - (i) Division 1 of that Part concerning the Official Receiver; and
  - (ii) Division 3 of that Part; and

(b) any reference to Part 22 of the Act is a reference to that Part only in the case of a debtor that is a corporation.

(3) Where an act is required in these Rules to be done a specified number of clear working days before or after a specified date, at least that number of working days must intervene between the day on which the act is done and that date.

### **Application**

3. These Rules apply to —

- (a) the proceedings, practice and procedure of the High Court under Parts 3 to 12 and 22 of the Act; and
- (b) the matters incidental to or relating to the proceedings, practice and procedure mentioned in paragraph (a).

### **Practice directions**

4. The Registrar may issue practice directions concerning the business of the Registry in relation to applications to the Court under Parts 3 to 12 or Part 22 of the Act, these Rules or the regulations.

## PART 2

### GENERAL PROVISIONS

#### *Division 1 — Court and chambers*

### **Office of Registrar**

5.—(1) Every proceeding in the Court under Parts 3 to 12 or Part 22 of the Act or these Rules is to be attached to the Registrar.

(2) The Registrar, together with the necessary clerks and officers and subject to Parts 3 to 12 or Part 22 of the Act and these Rules, must act under the general or special directions of the Judge.

(3) In every cause or matter within the jurisdiction of the Judge (whether by virtue of the Act or by transfer or otherwise), the Registrar has, in addition to the Registrar's powers and duties under these Rules, all the powers and duties assigned to the Registrar under section 62 of the Supreme Court of Judicature Act (Cap. 322).

---

---

**Matters to be heard in court and chambers**

6.—(1) The following matters and applications to the Court are to be heard before the Judge in open court:

- (a) unless otherwise directed by the Court, an application under section 91 of the Act for the appointment of a judicial manager;
- (b) unless otherwise directed by the Court, an application under section 124 of the Act for the winding up of a company;
- (c) unless otherwise directed by the Court, an application under section 208 of the Act for an order declaring the dissolution of a company void;
- (d) any matter or application that the Court from time to time, by general or special orders, directs to be heard before the Judge in open court.

(2) Every other matter or application to the Court under Parts 3 to 12 or Part 22 of the Act, these Rules or the regulations may be heard and determined in chambers.

**Adjournment from chambers to court and vice versa, etc.**

7. Subject to Parts 3 to 12 and Part 22 of the Act and these Rules —

- (a) the Registrar may under the general or special directions of the Judge hear and determine any application or matter which under Parts 3 to 12 or Part 22 of the Act or these Rules may be heard and determined in chambers;
- (b) any matter or application before the Registrar may at any time be adjourned by the Registrar to be heard before the Judge either in chambers or in court; and
- (c) any matter or application may, if the Judge or the Registrar (as the case may be) thinks fit, be adjourned from chambers to court, or from court to chambers.

---

---

*Division 2 — Applications and practice*

**Manner of making applications, etc.**

**8.—(1)** The following applications must be made by originating summons:

- (a) an application under section 91 of the Act for the appointment of a judicial manager;
- (b) an application under section 124 of the Act for the winding up of a company;
- (c) an application for the granting of any relief under the UNCITRAL Model Law on Cross-Border Insolvency adopted by the United Nations Commission on International Trade Law on 30 May 1997 and as applied by Part 11 of the Act;
- (d) an application for a declaration under section 440(4) of the Act;
- (e) unless otherwise provided in Parts 3 to 12 or Part 22 of the Act or these Rules, any other application under Parts 3 to 12 or Part 22 of the Act, these Rules or the regulations by which proceedings are commenced in Court.

(2) Every application other than one mentioned in paragraph (1) must be made by summons unless otherwise provided in Parts 3 to 12 or Part 22 of the Act or these Rules.

(3) Unless otherwise directed by the Court, every application under Parts 3 to 12 or Part 22 of the Act, these Rules or the regulations must be supported by affidavit.

(4) Every affidavit filed in accordance with paragraph (3) is prima facie evidence of the statements in the affidavit.

**Title of proceedings**

**9.—(1)** Every proceeding in the Court under Parts 3 to 12 or Part 22 of the Act must be entitled in the matter of the company or corporation in question and in the matter of the Act.

---

---

(2) A distinctive number must be assigned by the Registrar to the first proceeding in every matter, and all subsequent proceedings in the same matter must bear the same number.

### **Issue of originating process and process to be sealed**

**10.**—(1) Every originating summons or summons must be prepared by the person making the application or the person's solicitor and issued from the office of the Registrar.

(2) Every order, summons, application, warrant and process of any kind (including a notice issued by the Court) in any matter to which these Rules relate must be sealed.

### **Duration and renewal of originating summons for purpose of service**

**11.**—(1) Subject to the other provisions of these Rules, for the purpose of service, an originating summons is valid in the first instance —

- (a) where leave to serve the originating summons out of jurisdiction is required — for 12 months starting on the date of its issue; or
- (b) in any other case — for 6 months starting on the date of its issue.

(2) Subject to paragraph (3), where an originating summons has not been served on a party against whom the application in question is made, the Court may by order extend the validity of the originating summons from time to time for any period (not exceeding 6 months at any one time) that the Court specifies in the order, starting on the day immediately following the day (called the expiry date) on which the originating summons would otherwise expire, if any application for extension is made to the Court before the expiry date.

(3) Where the Court is satisfied on an application under paragraph (2) that, despite the making of reasonable efforts, it may not be possible to serve an originating summons within 6 months, the Court may, if it thinks fit, extend the validity of the originating summons for any period (not exceeding 12 months at any one time) that the Court specifies in the order.

---

---

(4) Before an originating summons, the validity of which has been extended under this rule, is served, it must be marked with an official stamp in Form CIR-1 showing the period from which the validity of the originating summons has been so extended.

### **Service of application**

**12.**—(1) Subject to any order to the contrary, every application (contained in an originating summons or a summons) and every affidavit in support of the application (called in this rule the supporting affidavit) must be served upon every person against whom any order or other relief is sought.

(2) The Court may at any time —

(a) direct that service of an application and the supporting affidavit (if any) be effected on, or notice of proceedings be given to, any person who may be affected by the order or other relief sought; and

(b) direct the manner in which such service is to be effected or such notice is to be given.

(3) Any person who is served or notified under paragraph (2) is entitled to be heard.

(4) Any document referred to as an exhibit in a supporting affidavit must be made available for inspection by any person upon whom service of the affidavit is required.

(5) Where any person other than the applicant is affected by an application, no order may be made except with the consent of that person, or upon proof that a copy each of the application and the supporting affidavit (if any) have been duly served upon that person.

(6) Where the Court is satisfied that serious mischief may result from delay caused by proceeding in the ordinary way, the Court may make an order *ex parte* upon such terms as to costs and otherwise, and subject to such undertaking (if any) as the Court thinks just.

(7) Any person affected by an order made *ex parte* may apply to set the order aside.

---

---

**Personal service**

**13.**—(1) Personal service of an application or order of the Court or other document is effected by leaving with the person to be served —

- (a) in the case of an originating process — a sealed copy; or
- (b) in any other case — a copy of the application, order or other document.

(2) Personal service of an application or order of the Court or other document may also be effected in such other manner as may be agreed between the person serving and the person to be served.

(3) Personal service of an application or order of the Court or other document on a body corporate may be effected by serving it in accordance with paragraph (1) on the chairperson or president of the body corporate, or the secretary, treasurer or other similar officer of the body corporate.

(4) The person effecting personal service must file within 3 days after service, or such further time as may be allowed by the Registrar, a copy of the document and an affidavit of service.

**Length of notice**

**14.** Unless the Court gives leave to the contrary or otherwise provided in Parts 3 to 12 or Part 22 of the Act or these Rules, an application must be served on every person affected by the application not less than 7 days before the date of the hearing of the application.

**Notice to be served on all proper parties**

**15.** If, on the hearing of an application, the Court is of the opinion that any person to whom notice has not been given ought to have notice, the Court may either dismiss the application, or adjourn the hearing upon any terms as the Court thinks fit, in order that notice may be given.

**Adjournment**

**16.** The hearing of an application may be adjourned upon any terms as the Court thinks fit.

---

---

**Court may give directions as to proceedings to be taken**

17. At the hearing of an originating summons to which these Rules relate, the Court may by order give any direction as to the proceedings to be taken that the Court thinks fit, including directions for the publication of notices and the making of any inquiry.

*Division 3 — Affidavits***Evidence by affidavit**

18.—(1) In any proceedings, evidence may be given by affidavit unless it is otherwise provided by any provision of these Rules or the Court otherwise directs.

(2) An affidavit may be sworn by any party to the proceedings, or by some other person possessing direct knowledge of the subject matter of the application.

(3) The Court may, on its own motion or the application of any party, order the attendance for cross-examination of the person making an affidavit.

(4) Where, after an order has been made under paragraph (3), the person making the affidavit does not attend, the affidavit must not be used in evidence without the leave of the Court.

**Filing and service of affidavit**

19. Unless the provisions of Parts 3 to 12 or Part 22 of the Act, these Rules or the regulations under which an application is made provide otherwise, or the Court otherwise allows, a party to an application who intends to rely on affidavit evidence at the hearing of the application must do both of the following at least 5 days before the date fixed for the hearing:

- (a) file the party's affidavit or affidavits (if more than one) in Court;
- (b) serve a copy of the party's affidavit or of each of the party's affidavits (if more than one) on every other party to the application and any other person who may appear and be heard.

---

---

**Affidavit filed out of time**

**20.**—(1) An affidavit filed out of time must not be used except with the leave of the Court.

(2) Unless the Court otherwise directs, an order made *ex parte* upon evidence supported by affidavit is not effective unless the affidavit was made before the order was applied for and was produced or filed at the time of making the application.

**Scandalous, irrelevant or oppressive matter**

**21.** The Court may order to be struck out from an affidavit any matter which is scandalous, irrelevant or otherwise oppressive, and may order the costs of any application to strike out such matter to be paid as between solicitor and client.

*Division 4 — Security in court***Form of security**

**22.**—(1) Where security has to be given to the Court (otherwise than in relation to costs), it may be given by a banker's guarantee or the payment of moneys into court or in any other manner as the Court may direct.

(2) The rules for the time being in force in the High Court relating to the provision of, and manner of giving, security for costs apply in relation to any proceedings under Parts 3 to 12 or Part 22 of the Act or these Rules.

(3) The rules for the time being in force in the High Court relating to payment into and out of court of moneys lodged in court by way of security for costs apply to moneys lodged in court under these Rules.

*Division 5 — Witnesses and depositions***Subpoenas**

**23.**—(1) In any proceedings under Parts 3 to 12 or Part 22 of the Act or these Rules, the Court is to issue a subpoena for the attendance of a witness at the instance of any party to the proceedings or any of the following persons:

- 
- 
- (a) the Official Receiver;
  - (b) a liquidator or other representative of a corporation;
  - (c) a scheme manager appointed by the Court or a company under a scheme of arrangement to administer and manage the scheme of arrangement;
  - (d) a receiver or manager of the property of a company or corporation;
  - (e) a judicial manager of a company.

(2) The subpoena may require the witness to produce documents in his or her possession or control.

### **Service of subpoena**

**24.**—(1) A sealed copy of a subpoena issued under rule 23(1) must be served personally on the witness in question by —

- (a) an officer of the Court;
- (b) the person at whose instance the subpoena is issued or that person's solicitor; or
- (c) an employee of the person mentioned in sub-paragraph (b), or of that person's solicitor.

(2) Despite paragraph (1), the subpoena may be served in such manner as is agreed in writing between the witness in question and the person at whose instance the subpoena is issued.

(3) Unless the Court otherwise orders, the service of the subpoena is not valid unless effected within 12 weeks after the date of issue of the subpoena.

(4) The subpoena —

- (a) must not be served on any person outside the jurisdiction; and
- (b) must be served within a reasonable time before the date fixed for the attendance.

(5) The affidavit of personal service of the subpoena required to be filed under rule 13(4) must state when, where, how and by whom the service was effected.

(6) A subpoena continues to have effect until the conclusion of the hearing at which the attendance of the witness is required.

### **Tender of expenses**

**25.**—(1) A witness may not be compelled to attend on a subpoena unless a reasonable sum to cover his or her expenses of going to, remaining at, and returning from, Court is extended to him or her.

(2) The reference to a witness in paragraph (1) does not include a reference to an individual or the representative of a body corporate, being the individual or body corporate against whom the proceedings in question are commenced.

### **Order for examination**

**26.**—(1) The Court may at any time in any matter make an order for the examination upon oath of any person at any place.

(2) An order made under paragraph (1) for the examination of any person must be served on the person.

(3) The examination may be ordered to take place before the Court or an officer of the Court, or any other person that the Court may direct.

(4) The deposition —

(a) must be taken down in writing; and

(b) may, with the leave of the Court, be used in evidence on such terms (if any) as the Court may direct.

### **Letters of request**

**27.** An application for an order for a letter of request to examine any witness in any proceedings under Parts 3 to 12 or Part 22 of the Act or these Rules, the order and the letter of request must follow the forms for the time being in use in the High Court, with such variations as circumstances may require.

---

---

**Production of documents**

**28.**—(1) The Court may, at any stage of any proceedings, order the attendance of any person for the purpose of producing any document named in the order.

(2) An order made under paragraph (1) for the attendance of any person must be served on the person.

*Division 6 — Orders***Orders**

**29.**—(1) Every order, whether made in court or in chambers under Parts 3 to 12 or Part 22 of the Act or these Rules, must be —

(a) drawn up by the person making the application or that person's solicitor; and

(b) signed by the Registrar,

unless in any proceedings the Judge or the Registrar who makes the order directs that no order need be drawn up.

(2) Where a direction is given that no order need be drawn up, the note or the memorandum of the order, signed or initialled by the Judge or the Registrar making the order, is sufficient evidence of the order having been made.

**Production of documents for settling orders**

**30.** Subject to any direction to the contrary, every order, whether made in court or in chambers under Parts 3 to 12 or Part 22 of the Act or these Rules, must be passed and entered immediately by the Court.

**Enforcement of judgments or orders**

**31.** Every judgment or order of the Court made in the exercise of the powers conferred by Parts 3 to 12 or Part 22 of the Act or these Rules may be enforced by the Court as if it were a judgment or an order of the Court made in the exercise of its ordinary jurisdiction.

---

---

*Division 7 — Service and execution of process*

**Mode of service**

**32.**—(1) Paragraphs (2) to (6) apply unless otherwise provided by Parts 3 to 12 or Part 22 of the Act, these Rules or any order of the Court.

(2) A notice, summons and other document, except one in respect of which personal service is required, is considered as sufficiently served if left at or sent by prepaid post to —

- (a) the last known address of the person to be served the notice, summons or other document; or
- (b) the address (if any) at which the person mentioned in sub-paragraph (a) has authorised service on that person to be effected.

(3) A notice, summons or other document sent by prepaid post in accordance with paragraph (2) is considered as served at the time that the notice, summons or other document ought to be delivered in the ordinary course of post by the post office.

(4) Paragraph (3) applies despite the return of the notice, summons or other document by the post office.

(5) No service is considered as invalid by reason only that the name, or any of the names other than the surname, of the person to be served has been omitted from the notice, summons or other document if the Court is satisfied that in other respects the service of the document has been sufficient.

(6) When the solicitor for a person to be served accepts service of a notice, summons or other document on behalf of that person, and endorses the original or a copy of the notice, summons or other document to that effect, the notice, summons or other document is considered as sufficiently served.

**Service by and on solicitor**

**33.**—(1) A solicitor serving any process or other document must endorse on the process or document (as the case may be) the solicitor's name or that of the solicitor's firm and the address at which

---

---

the solicitor will accept service of documents on behalf of the person the solicitor represents.

(2) Any process or other document which does not require personal service is deemed to be sufficiently served upon a person represented by a solicitor if left at the solicitor's address for service.

### **Time of service**

**34.** Service effected before 4 p.m. on a working day is, for the purpose of computing time, deemed to have been effected on that day, and, in any other case, on the working day next following.

### **Officers to effect service**

**35.** Service of any document which by Parts 3 to 12 or Part 22 of the Act or these Rules is required to be served by an officer of the Court, or which the Court in any particular proceedings orders so to be served, and execution of warrants and other process, is to be effected by any officer that the Court directs.

### **Service by post**

**36.** Notice of any order or other proceedings which is to be served by post must be sent by registered letter unless the Court otherwise directs.

## *Division 8 — Appeals*

### **Procedure on appeal**

**37.** The provision and procedure for the time being in force in respect of appeals from the High Court in its ordinary civil jurisdiction apply to appeals arising from any matter or application in Court under Parts 3 to 12 or Part 22 of the Act, these Rules or the regulations, with the following modifications:

- (a) the Official Receiver is not required to give security for costs;
- (b) no appeal operates as a stay of proceedings under the judgment or order appealed from unless the Court otherwise orders.

---

---

*Division 9 — Gazetting and advertising*

**Publication in *Gazette* and newspaper**

**38.** Unless otherwise provided by Parts 3 to 12 or Part 22 of the Act, these Rules, the regulations or any order of the Court —

- (a) all matters required to be gazetted must be published at least once in the *Gazette*;
- (b) all matters required to be advertised or published in a newspaper must be published at least once in an English local daily newspaper;
- (c) all matters required to be gazetted subsequent to a winding up order must be gazetted by the liquidator; and
- (d) where any winding up order is amended or any matter which has been published in the *Gazette* or a newspaper has been amended or altered or where any matter was wrongly or inaccurately published in the *Gazette* or a newspaper, the order or matter must be republished with the necessary amendments and alterations.

**Memorandum to be filed following publication**

**39.** Unless otherwise provided by Parts 3 to 12 or Part 22 of the Act, these Rules, the regulations or any order of the Court, where any matter is published in the *Gazette* or a newspaper in connection with any proceedings under Parts 3 to 12 or Part 22 of the Act or these Rules —

- (a) a memorandum in Form CIR-2 mentioning and giving the date of the *Gazette* or newspaper and signed by the person responsible for the publication in the *Gazette* or newspaper (or the person's solicitor) must be filed —
  - (i) in the case where the publication relates to proceedings for or in connection with a winding up of a corporation by the Court — by the liquidator of the corporation; or
  - (ii) in any other case — by the person responsible for the publication;

- 
- 
- (b) in the case of the publication of a matter in the *Gazette* or newspaper in connection with a winding up by the Court, a copy of the *Gazette* or newspaper in which the publication appeared must be delivered to the Official Receiver and the liquidator (if not the Official Receiver) by the person responsible for the publication; and
  - (c) a memorandum that meets the requirements of paragraph (a) is prima facie evidence that the matter to which it refers was published in the *Gazette* or in the issue of the newspaper mentioned in the memorandum.

*Division 10 — Court records*

**Records of proceedings**

**40.**—(1) All proceedings of the Court under Parts 3 to 12 and Part 22 of the Act and these Rules must be kept and remain in record in the Court.

(2) The Registrar may maintain all the information mentioned in paragraph (1) in such form, medium or mode as the Registrar thinks fit.

(3) Any of the following persons may, at all reasonable times, inspect the record of proceedings maintained under paragraph (2) relating to a corporation:

- (a) a person acting as an insolvency practitioner in relation to the corporation;
- (b) the corporation;
- (c) any creditor who has filed the creditor's proof of debt or whose proof of debt has been admitted against the corporation;
- (d) any person acting on behalf of the person, corporation or creditor mentioned in sub-paragraph (a), (b) or (c), respectively;
- (e) by special direction of the Judge or the Registrar, any other person.

---

---

(4) The right to inspect the record of proceedings under paragraph (3) is in addition to and does not derogate from any other right to inspect the record of proceedings under any written law or other rule of law.

(5) In paragraph (3), a person acts as an insolvency practitioner in relation to a corporation if the person acts as such in relation to the corporation within the meaning of section 47(1) of the Act.

### **Use of record of proceedings by Official Receiver**

**41.** When, in the exercise of the Official Receiver’s functions under the Act, these Rules or the regulations, the Official Receiver requires the inspection or use of any part of the record of proceedings maintained under rule 40, the Registrar must, on the request of the Official Receiver, transmit that part of the record to the Official Receiver.

## **PART 3**

### **SCHEMES OF ARRANGEMENT**

#### **Definitions of this Part**

**42.** In this Part —

“chairperson”, in relation to a meeting, means the person appointed by the Court to serve as the chairperson of the meeting;

“company” means a company in respect of which an order has been made by the Court under section 210(1) of the Companies Act (Cap. 50);

“meeting” means a meeting of the creditors, or a class of the creditors, of a company summoned pursuant to an order of the Court made under section 210(1) of the Companies Act, in relation to a compromise or an arrangement between the company and its creditors or any class of those creditors.

---

---

**Application to Court under section 68(9)(b) of Act by requesting creditor**

**43.**—(1) An application by a requesting creditor to the Court under section 68(9)(b) of the Act for the appointment of an independent assessor to adjudicate a dispute between the requesting creditor and an affected creditor on the inspection of a proof of debt must —

- (a) be made not later than 3 days after the receipt of the written notice of objection sent by the affected creditor under regulation 4(2)(b) of the Insolvency, Restructuring and Dissolution (Proofs of Debt in Schemes of Arrangement) Regulations 2020;
- (b) nominate a person to be appointed as the independent assessor; and
- (c) state the dispute that the independent assessor (if appointed) is to adjudicate.

(2) Where an application mentioned in paragraph (1) is made, the requesting creditor must, immediately upon the making of the application, send a written notice of the application to —

- (a) the company in question;
- (b) the chairperson in question; and
- (c) the affected creditor in question.

(3) In this rule —

“affected creditor” means a creditor who has filed a proof of debt for the purposes of voting at a meeting, being a proof of debt that is requested to be inspected by a requesting creditor;

“requesting creditor” means a creditor who has filed a proof of debt for the purposes of voting at a meeting and who has made a request to the chairperson of the meeting to inspect a proof of debt filed by an affected creditor for the same purposes.

---

---

**Application to Court under section 68(9)(b) of Act by opposing party**

**44.**—(1) An application by a company or a creditor (each called in this rule an opposing party) to the Court under section 68(9)(b) of the Act for the appointment of an independent assessor to adjudicate a dispute between the opposing party and the chairperson of a meeting on the results of the adjudication of a proof of debt filed for the purposes of voting at the meeting must —

- (a) nominate a person to be appointed as the independent assessor; and
- (b) state the dispute that the independent assessor (if appointed) is to adjudicate.

(2) Where an application mentioned in paragraph (1) is made, the opposing party must, immediately upon the making of the application, send a written notice of the application to —

- (a) the company, unless the opposing party is the company;
- (b) the chairperson; and
- (c) the creditor whose proof of debt will be affected by the independent assessor, unless the opposing party is that creditor.

**Application to Court for order on remuneration of independent assessor**

**45.**—(1) An application to the Court for an order that the remuneration of an independent assessor appointed under section 68(9) of the Act be borne otherwise than provided for in regulation 6(3) of the Insolvency, Restructuring and Dissolution (Proofs of Debt in Schemes of Arrangement) Regulations 2020 must name one or more persons (each called in this rule the respondent) against whom the order is sought.

(2) The affidavit supporting the application under paragraph (1) must state the reasons why the respondent or respondents (if more than one) ought to bear the remuneration.

---

---

(3) The applicant must give at least 7 days' notice of the application under paragraph (1) to the respondent or each respondent (if more than one) together with a copy each of the application and the affidavit supporting the application.

(4) The Court may make any order that it deems fit on the application under paragraph (1), including an order that any person bears the remuneration or any part of the remuneration of the independent assessor.

### **Notices of disagreement**

**46.**—(1) Any person who wishes to file a notice of disagreement under section 68(10) of the Act in relation to an independent assessor's decision on the inspection, admission or rejection of a proof of debt must file the notice, together with a statement of the reasons for the disagreement, at least 7 days before the hearing of the application for the Court's approval under section 210(4) of the Companies Act.

(2) The person filing the notice of disagreement must send a copy of the notice and the accompanying statement mentioned in paragraph (1) to —

- (a) the company in question, unless the notice is filed by the company; and
- (b) any creditor who has filed a proof of debt with the company for the purposes of voting at the meeting in question, upon the request of that creditor.

## PART 4

### JUDICIAL MANAGEMENT

#### *Division 1 — Preliminary*

### **Definitions of this Part**

**47.** In this Part —

“application for a judicial management order” means an application made under section 91 of the Act for an order

that a company should be placed under the judicial management of a judicial manager;

“company” has the meaning given by section 88(1) of the Act.

*Division 2 — Applications for judicial management orders*

**Form of application for judicial management order**

**48.**—(1) Every application for a judicial management order must be made in Form CIR-3 supported by an affidavit in Form CIR-4.

(2) The affidavit supporting an application for a judicial management order must be —

- (a) deposed to by the applicant or by any of the applicants (if more than one) or, in the case where the application is made by a corporation — by a director, secretary or other principal officer of the corporation; and
- (b) filed together with the application.

**Filing of application for judicial management order**

**49.**—(1) An application for a judicial management order must be filed at the office of the Registrar.

(2) Where a time and place has been appointed for the hearing of an application for a judicial management order —

- (a) notice of the time and place appointed for hearing the application must be indicated on the originating summons and sealed copies of the originating summons; and
- (b) the Registrar may at any time before notice of the application has been published in accordance with section 91(4)(a) of the Act, alter the time appointed and fix another time.

**Notice of application for judicial management order**

**50.**—(1) Every notice of an application for a judicial management order in Form CIR-5 must be published in accordance with section 91(4)(a) of the Act at least 7 clear days, or any longer time as the Court may direct, before the hearing.

---

---

(2) The notice of an application for a judicial management order to be published and given under section 91(4) of the Act must —

- (a) state the day on which the application was filed and the name and address of the applicant and of the applicant's solicitor, if any; and
- (b) contain a note stating that any person who intends to appear at the hearing of the application to oppose the nomination of a judicial manager made by the company (pursuant to section 91(3)(d) of the Act) or the making of a judicial management order (pursuant to section 91(6)(a) of the Act) must send notice of such intention to the applicant within the time and in the manner set out in rule 53.

(3) A notice of an application for a judicial management order which does not contain the note mentioned in paragraph (2)(b) is treated as irregular.

(4) If the applicant for a judicial management order does not, within the time required under paragraph (1) or within any extended time as the Judge or the Registrar may allow, duly publish and give the notice of the application in the manner required by this rule —

- (a) the Registrar must postpone the day on which the application is to be heard or give any direction that the Registrar thinks fit; and
- (b) the application must be removed from the file unless the Judge or the Registrar otherwise directs.

(5) For the purposes of section 91(4)(a) of the Act, the notice of the application must be filed with the Registrar of Companies in accordance with the provisions of the Insolvency, Restructuring and Dissolution (Filing, Lodgment and Submission of Documents) Regulations 2020 (G.N. No. S 586/2020) together with a copy each of the application and the affidavit supporting the application.

### **Service of application for judicial management order**

**51.—**(1) Every application for a judicial management order and every affidavit supporting the application (called in this rule the supporting affidavit) must be served upon the company in respect of

---

---

which the application is made, at least 7 clear days before the hearing of the application —

- (a) by leaving a copy each of the application and the supporting affidavit with any member, officer or employee of the company at the registered office of the company; or
- (b) in a case where no such member, officer or employee can be found at the registered office of the company — by leaving a copy each of the application and the supporting affidavit at the registered office or by serving those documents on such member or members of the company as the Court may direct.

(2) The applicant for the judicial management order must file an affidavit of service in accordance with Form CIR-6 at least 5 days before the date fixed for the hearing of the application.

(3) Paragraphs (1) and (2) do not apply if the application is filed by a company in respect of itself.

### **Copy of application and supporting affidavit to be provided to creditor or member**

**52.** Every creditor or member of a company is entitled to be provided, by the applicant of an application for a judicial management order in respect of the company, with a copy each of the application and the affidavit supporting the application within 48 hours after requiring the same, upon payment of \$1 per page of such copy.

### **Notice of intention to appear at hearing of application for judicial management order**

**53.—**(1) Every person who intends to appear at the hearing of an application for a judicial management order, being a person mentioned in section 91(3)(d)(i) or (6)(a) of the Act, must serve on the applicant notice of that person's intention (called in this rule a notice of intention to appear).

- 
- 
- (2) A notice of intention to appear —
- (a) must be signed by the person giving the notice or by that person's solicitor;
  - (b) must give the address of the person signing it; and
  - (c) unless otherwise directed by the Court, must be served and, if sent by post, must be posted in such time as in the ordinary course of post to reach the address of the applicant, at least 3 clear working days before the day appointed for the hearing of the application.
- (3) A notice of intention to appear may be in Form CIR-7 with any variations as circumstances may require.
- (4) A person who does not comply with this rule is not allowed to appear at the hearing of the application in question without the leave of the Court.

**List of persons intending to appear at hearing of application for judicial management order**

**54.**—(1) The applicant of an application for a judicial management order must prepare a list in accordance with Form CIR-8 of the names and addresses of the persons who have given notice of their intention to appear at the hearing of the application for a judicial management order and of their respective solicitors, if any.

(2) A copy of the list mentioned in paragraph (1) or, if no notice of intention has been given, a statement to that effect, must be filed by the applicant at least 2 clear working days before the day appointed for the hearing of the application.

**Affidavits opposing making of judicial management order, etc., and affidavits in reply**

**55.**—(1) Every affidavit in opposition to the making of a judicial management order or a nomination of a judicial manager must be filed and a copy of the affidavit must be served on the applicant at least 5 days before the day appointed for the hearing of the application.

---

---

(2) Any affidavit in reply to an affidavit filed in opposition must be filed and a copy of the affidavit in reply must be served on the party opposing the application or the nomination within 3 days after the date of the service of the affidavit in opposition on the applicant.

### **Attendance before Registrar**

**56.**—(1) After an application for a judicial management order has been filed, the applicant must, on a day to be appointed by the Registrar, attend before the Registrar and satisfy the Registrar that —

- (a) the notice of the application has been duly published in accordance with rule 50(1) and section 91(4)(a) of the Act;
- (b) the affidavit supporting the application, and the affidavit of service of the application (if any), have been duly filed;
- (c) the consent in writing of the licensed insolvency practitioner nominated by the applicant to act as judicial manager has been obtained and filed;
- (d) the provisions of these Rules as to applications for judicial management orders have been duly complied with; and
- (e) a sum of \$1,000 has been deposited with the Court to cover the fees and expenses to be incurred by the judicial manager.

(2) The deposit mentioned in paragraph (1)(e) is to be refunded to the applicant by the Court on the dismissal or withdrawal of the application or the discharge of the judicial management order.

(3) Where an applicant of an application for a judicial management order has not, prior to the hearing of the application, attended before the Registrar on the day appointed and satisfied the Registrar in the manner required by this rule, no order may be made on the application of such applicant except an order for the dismissal or adjournment of the application.

### **Substitution of any person as applicant for judicial management order**

**57.**—(1) Where the applicant of an application for a judicial management order (called in this paragraph the original applicant) is

---

---

not entitled to make an application for a judicial management order or, whether so entitled or not —

- (a) fails to take all the steps prescribed by these Rules preliminary to the hearing of the application;
- (b) consents to withdraw the application or to allow the application to be dismissed or the hearing of the application to be adjourned;
- (c) fails to appear in support of the application when the application is called on in Court on the day originally fixed for the hearing of the application or on any day to which the hearing has been adjourned; or
- (d) appears in Court in support of the application but does not apply for an order in terms of the relief sought in the application,

the Court may, upon any terms as it thinks just, substitute any other person (called in this paragraph and paragraph (2) the substitute applicant) who, in the opinion of the Court, satisfies the requirements in paragraph (2), as applicant in place of the original applicant.

(2) The requirements for the purposes of paragraph (1) are that the substitute applicant —

- (a) would have a right to make the application for a judicial management order; and
- (b) is desirous of proceeding with the application.

(3) An order to substitute an applicant of an application for a judicial management order may be made by the Court at any time before the date fixed for the hearing of the application if the applicant —

- (a) fails to publish the notice of the applicant's application within the time prescribed by or under these Rules or within such time as the Court may extend; or
- (b) consents to withdraw the applicant's application.

---

---

**Notice at foot of every judicial management order**

**58.** An order placing a company under the judicial management of a judicial manager must, in accordance with Form CIR-9, contain at the foot of the order a notice stating that it will be the duty of the persons mentioned in section 106(3) of the Act to make out the company's statement of affairs and to attend on the judicial manager at the time and place appointed by the judicial manager.

*Division 3 — Appeals against rejection of proofs***Procedure where creditor appeals**

**59.** The judicial manager must, within 3 days after receiving notice from a creditor under regulation 47(2) of the Judicial Management Regulations of the creditor's intention to appeal against a decision rejecting a proof, file the proof with the Court, together with a memorandum of his or her rejection of the proof.

**Costs of appeal against rejection**

**60.** The judicial manager is not personally liable in any case for costs in relation to an appeal from the judicial manager's decision rejecting any proof in whole or in part.

*Division 4 — Miscellaneous***Proof of notice of creditors' meeting**

**61.** An affidavit in accordance with Form CIR-10 by a judicial manager or the judicial manager's solicitor or the agent of either of those persons that the notice of any meeting has been duly sent in accordance with the provisions of the Judicial Management Regulations is sufficient evidence of such notice having been duly sent to the person to whom the notice was addressed.

**Application under section 113 of Act**

**62.—(1)** The affidavit supporting an application under section 113 of the Act must set out the reasons why the applicant's remuneration and expenses as judicial manager of the company were not previously

---

---

approved by the Court or the committee of creditors before the applicant's cessation as judicial manager of the company.

(2) The applicant must give at least 7 days' notice of the application to the company and any person who, at the time of the application, is a judicial manager or liquidator of the company.

## PART 5

### WINDING UP

#### *Division 1 — Winding up applications*

#### **Form of winding up application**

**63.**—(1) A winding up application must be —

- (a) in Form CIR-11 if it is made by the company itself; or
- (b) in Form CIR-12 if it is made by a person other than the company.

(2) Where an application to wind up a company is made by a person other than the company, that person must be referred to in the application and all proceedings as the plaintiff.

#### **Deposit to Official Receiver**

**64.**—(1) Before filing a winding up application in respect of a company, the applicant must make payment of the prescribed sum to the Official Receiver.

(2) The prescribed sum mentioned in paragraph (1) must be repaid to the applicant after deducting the amount required for the payment of the fees and expenses of the Official Receiver and the liquidator of the company (if not the Official Receiver) due to insufficiency of the assets of the company for such payment.

(3) For the purposes of paragraphs (1) and (2), the prescribed sum is an amount equal to the sum of —

- (a) the preliminary administration fee specified in the second column of item (1) of the Schedule to the Fees (Winding up and Dissolution of Companies and Other Bodies) Order 2005 (G.N. No. S 58/2005); and

- (b) the administration fee specified in the second column of item (2) of the Schedule to the Fees (Winding up and Dissolution of Companies and Other Bodies) Order 2005.

(4) Where a winding up application has been filed, the Official Receiver may, from time to time, require the applicant to deposit with the Official Receiver any further sums as may be required by the Official Receiver (whether before or after the making of the winding up order on the winding up application) to cover the fees and expenses incurred by the Official Receiver in connection with the application.

### **Filing of winding up application**

**65.**—(1) An applicant making a winding up application must file the application at the office of the Registrar together with a receipt from the Official Receiver showing payment of the prescribed sum mentioned in rule 64.

(2) Where a time and place has been appointed for the hearing of the winding up application —

- (a) notice of the time and place appointed for hearing the winding up application must be indicated on the winding up application and sealed copies of the application; and
- (b) the Registrar may at any time before the winding up application has been advertised, alter the time appointed and fix another time.

### **Publication of notice of winding up application**

**66.**—(1) Notice of every winding up application must be published not less than 7 days (or any longer time as the Court may direct) before the hearing of the winding up application —

- (a) at least once in the *Gazette*; and
- (b) at least once in an English local daily newspaper or in any other newspaper as directed by the Court.

- 
- 
- (2) The notice of the winding up application must —
- (a) state the day on which the winding up application was filed and the name and address of the applicant and of the applicant's solicitor, if any; and
  - (b) contain a note stating that any person who intends to appear on the hearing of the winding up application, either to oppose or support, must send notice of such intention to the applicant within the time and in the manner set out in rule 70.
- (3) A notice of a winding up application which does not contain the note mentioned in paragraph (2)(b) is treated as irregular.
- (4) If the applicant for a winding up application does not, within the time required under paragraph (1) or within any extended time as the Judge or the Registrar may allow, duly publish the notice of the winding up application in the manner required by this rule —
- (a) the Registrar must postpone the day on which the application is to be heard or give any direction that the Registrar thinks fit; and
  - (b) the application must be removed from the file unless the Judge or the Registrar otherwise directs.

### **Affidavit supporting winding up application**

**67.—**(1) The affidavit supporting an application to wind up a company must state —

- (a) the date of incorporation of the company;
  - (b) the registered office of the company or, if there is no such registered office, the address of the principal or last known principal place of business of the company; and
  - (c) the ground or grounds on which the application for winding up is made.
- (2) The affidavit supporting the winding up application must be —
- (a) deposed to by the person making the application or by one of the applicants (if more than one) or, in the case where the

---

---

application is made by a corporation — by a director, secretary or other principal officer of the corporation; and

(b) filed and served together with the application.

### **Service and affidavit of service of winding up application**

**68.**—(1) Every winding up application in respect of a company and every affidavit supporting the application (called in this rule the supporting affidavit) must be served on the company at least 7 clear days before the hearing of the application —

(a) by leaving a copy each of the application and the supporting affidavit with any member, officer or employee of the company at the registered office of the company or, if there is no registered office, at the principal or last known principal place of business of the company;

(b) in a case where no member, officer or employee of the company can be found at the registered office or place of business mentioned in sub-paragraph (a) — by leaving a copy each of the application and the supporting affidavit at the registered office or place of business, as the case may be; or

(c) by serving a copy each of the application and the supporting affidavit on any member or members of the company as the Court may direct.

(2) Where the company in respect of which a winding up application is made is being wound up voluntarily, a copy each of the winding up application and the supporting affidavit must also be served on the liquidator (if any) appointed for the purpose of winding up the affairs of the company.

(3) A copy each of the winding up application and the supporting affidavit must also be served on —

(a) the Official Receiver; and

(b) the licensed insolvency practitioner (if not the Official Receiver) nominated by the applicant of the winding up application to be appointed as liquidator of the company in the event that the company is wound up.

---

---

(4) The applicant of the winding up application must file in Form CIR-13 an affidavit of service of the application and the supporting affidavit in accordance with paragraph (1) at least 5 days before the day appointed for the hearing of the winding up application.

(5) If paragraph (2) applies, the applicant of the winding up application must also file in Form CIR-14 an affidavit of service of the application and the supporting affidavit on the liquidator at least 5 days before the day appointed for the hearing of the winding up application.

(6) Paragraphs (1) and (4) do not apply if the application is filed by a company in respect of itself.

### **Copy of winding up application and supporting affidavit to be provided to creditor or contributory**

**69.** Every creditor or contributory of a company is entitled to be provided, by the applicant of a winding up application in respect of the company, with a copy each of the application and the affidavit supporting the application within 48 hours after requiring the same, upon payment of \$1 per page of such copy.

#### *Division 2 — Hearing of winding up applications and winding up orders*

### **Notice of intention to appear at hearing of winding up application**

**70.—**(1) Every person who intends to appear at the hearing of a winding up application must serve on the applicant of a winding up application notice of that person's intention to appear at the hearing (called in this rule a notice of intention to appear).

(2) A notice of intention to appear —

- (a) must be signed by the person giving the notice or by that person's solicitor;
- (b) must give the address of the person signing it; and

(c) unless otherwise directed by the Court, must be served and, if sent by post, must be posted in such time as in the ordinary course of post to reach the address of the applicant, at least 3 clear working days before the day appointed for the hearing of the application.

(3) A notice of intention to appear must be in Form CIR-15 with such variations as circumstances may require.

(4) A person who does not comply with this rule is not allowed to appear at the hearing of the winding up application in question without the leave of the Court.

### **List of persons intending to appear at hearing of winding up application**

71.—(1) The applicant for a winding up application must prepare a list in accordance with Form CIR-16 of the names and addresses of the persons who have given notice of their intention to appear at the hearing of the winding up application and of their respective solicitors, if any.

(2) A copy of the list mentioned in paragraph (1) or, if no notice of intention has been given, a statement to that effect, must be filed by the applicant at least 2 clear working days before the day appointed for the hearing of the application.

### **Affidavits opposing winding up application and affidavits in reply**

72.—(1) Every affidavit in opposition to a winding up application must be filed and a copy of the affidavit must be served on the applicant at least 5 days before the day appointed for the hearing of the application.

(2) Any affidavit in reply to an affidavit filed in opposition must be filed and a copy of the affidavit in reply must be served on the party opposing the application within 3 days after the date of the service of the affidavit in opposition on the applicant.

---

---

**Attendance before Registrar**

**73.**—(1) After an application for a winding up order has been filed, the applicant must, on a day to be appointed by the Registrar, attend before the Registrar and satisfy the Registrar that —

- (a) the notice of the application has been duly published in accordance with rule 66(1);
- (b) the affidavit supporting the application, and the affidavit of service of the application (if any), have been duly filed;
- (c) the consent in writing of the Official Receiver or the licensed insolvency practitioner nominated by the applicant to be appointed as liquidator has been obtained and filed;
- (d) the provisions of these Rules as to winding up applications have been duly complied with; and
- (e) the prescribed sum mentioned in rule 64 has been deposited with the Official Receiver.

(2) Where an applicant of a winding up application has not, prior to the hearing of the application, attended before the Registrar on the day appointed and satisfied the Registrar in the manner required by this rule, no order may be made on the application except an order for the dismissal or adjournment of the application.

**Substitution of any person as applicant of winding up application**

**74.**—(1) When an applicant of a winding up application (called in this paragraph the original applicant) is not entitled to make a winding up application or, whether so entitled or not —

- (a) fails to take all the steps prescribed by these Rules preliminary to the hearing of the application;
- (b) consents to withdraw the application or to allow the application to be dismissed or the hearing of the application to be adjourned;
- (c) fails to appear in support of the application when the application is called on in Court on the day originally fixed

---

---

for the hearing of the application or on any day to which the hearing has been adjourned; or

- (d) appears in Court in support of the application but does not apply for an order in terms of the relief sought in the application,

the Court may, upon such terms as it thinks just, substitute any other person (called in this paragraph and paragraph (2) the substitute applicant) who, in the opinion of the Court, satisfies the requirements in paragraph (2), as applicant in place of the original applicant.

(2) The requirements for the purposes of paragraph (1) are that the substitute applicant —

- (a) would have a right to make the winding up application; and  
(b) is desirous of proceeding with the application.

(3) An order to substitute an applicant of a winding up application may be made by the Court at any time before the date fixed for the hearing of the application if the applicant —

- (a) fails to advertise the applicant's application within the time prescribed by or under these Rules; or  
(b) consents to withdraw the applicant's application.

(4) Despite paragraphs (1) and (3), an order to substitute an applicant is not to be made unless the person substituting the applicant has made payment of the prescribed sum to the Official Receiver.

(5) The prescribed sum mentioned in paragraph (4) must be repaid to the person substituting the applicant after deducting such amount as may be required for the payment of the fees and expenses of the Official Receiver and the liquidator of the company (if not the Official Receiver) due to insufficiency of the assets of the company for such payment.

(6) For the purposes of paragraphs (4) and (5), the prescribed sum is an amount equal to the sum of —

- (a) the preliminary administration fee specified in the second column of item (1) of the Schedule to the Fees (Winding up

---

---

and Dissolution of Companies and Other Bodies) Order 2005; and

- (b) the administration fee specified in the second column of item (2) of the Schedule to the Fees (Winding up and Dissolution of Companies and Other Bodies) Order 2005.

(7) The Official Receiver may, from time to time, require the person mentioned in paragraph (4) to deposit with the Official Receiver any further sums required by the Official Receiver (whether before or after the making of the winding up order on the winding up application) to cover the fees and expenses incurred by the Official Receiver in connection with the application.

### **Winding up application made on ground specified in section 125(1)(i) of Act**

75. In the case of a winding up application made on the ground specified in section 125(1)(i) of the Act, the Court may order the proceedings to continue as if the proceedings had been begun by writ and may, in particular, order that —

- (a) pleadings be delivered or that the originating summons or any affidavits are to stand as pleadings, with or without liberty to any of the parties to add to the pleadings or to apply for particulars of the pleadings;
- (b) any persons be added as parties to the proceedings; and
- (c) the provisions of the Rules of Court relating to summons for directions apply, with the omission of so much of those provisions as require parties to serve a notice specifying the orders and directions which they require and with any other necessary modifications, as if there had been a summons for directions in the proceedings.

### **Notice and service of winding up order**

76.—(1) When an order is made for the winding up of a company, the applicant for the order must —

- (a) immediately inform the liquidator of the company of the making of the order in Form CIR-17; and

(b) within 14 days after the pronouncement of the order, publish a notice of the making of the order in Form CIR-18 in the *Gazette* and in an English local daily newspaper.

(2) Unless otherwise directed by the Court, the copy of the winding up order required by section 132(2) of the Act to be served upon the secretary of the company may be served either personally or by prepaid letter addressed to the secretary of the company at the registered office of the company or, if there is no such registered office, at its principal or last known place of business.

(3) An order to wind up a company must, in accordance with Form CIR-19, contain at the foot of the order a notice stating that it will be the duty of the persons mentioned in section 141(2) of the Act to make out the company's statement of affairs and to attend on the liquidator at such time and place as the liquidator may appoint.

### *Division 3 — Provisional liquidators*

#### **Consent of provisional liquidator**

77.—(1) Where the written consent of the Official Receiver or a licensed insolvency practitioner to be appointed as a provisional liquidator under section 138 of the Act has been obtained, the applicant for the appointment must exhibit the consent in the affidavit supporting the application.

(2) Where the written consent mentioned in paragraph (1) is not obtained before the making of an application under section 138 of the Act, the written consent must be exhibited in an affidavit made for that purpose and filed at least 3 days before the day appointed for the hearing of the application.

#### **Form of order appointing provisional liquidator**

78. For the purposes of section 138(2)(a) of the Act, an order appointing a provisional liquidator under section 138 of the Act must be in Form CIR-20.

---

---

*Division 4 — Appointment of liquidators*

**Notice of appointment of liquidator**

**79.**—(1) For the purposes of section 191(1)(a) of the Act, the notice required to be lodged by a liquidator with the Registrar of Companies and with the Official Receiver within 14 days after the liquidator's appointment must be in Form CIR-21.

(2) For the purposes of section 191(1)(b) of the Act, the notice required to be lodged by a liquidator with the Registrar of Companies and with the Official Receiver within 14 days after any change in the address of the liquidator's office must be in Form CIR-22.

**Appointment of liquidator on resolution of separate meetings of creditors and contributories**

**80.**—(1) This rule applies where the Official Receiver applies to the Court for an order appointing a liquidator in place of the Official Receiver.

(2) As soon as possible after the separate meetings of creditors and contributories summoned under section 134(b) of the Act have been held, the Official Receiver or the chairperson of the meetings (if not the Official Receiver) must report in Form CIR-23 the result of each meeting to the Court.

(3) Upon the application of the Official Receiver, the Court may immediately make any appointment or order necessary to give effect to the resolutions passed at the separate meetings of creditors and contributories summoned under section 134(b) of the Act if the separate meetings passed the same resolutions or the resolutions passed at the separate meetings are identical in effect.

(4) When a time and place have been fixed for the Court to decide the difference between the determinations of the separate meetings of the creditors and contributories, the time and place must be advertised by the Official Receiver in such manner as the Court may direct, but so that the first or only advertisement is published at least 7 days before the time so fixed.

(5) When deciding the difference between the determinations of the separate meetings of creditors and contributories, the Court may hear the Official Receiver and any creditor or contributory.

(6) If a liquidator is appointed under paragraph (3) or section 134(c) of the Act, the Official Receiver must, as soon as the liquidator has given security, cause notice of the appointment in Form CIR-24 to be gazetted.

(7) The expenses of gazetting the notice mentioned in paragraph (6) must be paid by the liquidator but may be charged by the liquidator on the assets of the company in question.

(8) Every appointment of a liquidator must be in Form CIR-25 and advertised by the liquidator in such manner as the Court directs immediately after the liquidator has given the required security.

#### *Division 5 — Reports by liquidators*

#### **Report or further report by liquidator**

**81.**—(1) A report or further report made by the liquidator under section 143(1) or (2) of the Act must state in narrative form the facts and matters which the liquidator is required or desires to bring to the notice of the Court or the Official Receiver, as the case may be.

(2) A further report made under section 143(2) of the Act is not open to the inspection of any person except the Official Receiver or the Registrar of Companies or with the leave of the Court.

#### **Consideration of further report**

**82.**—(1) Any further report made under section 143(2) of the Act is to be considered by the Judge in chambers upon the application of the liquidator made by summons *ex parte*.

(2) The Judge may direct service of the summons on any other person concerned.

(3) The liquidator must personally or by solicitor attend when the further report is being considered and give the Judge any further information or explanation which the Judge may require with reference to the matters stated in the further report.

---

---

**Report by liquidator on arrangement or compromise**

**83.** Where an application is made to the Court under section 144(1)(c) of the Act to authorise any compromise or arrangement, the Court may before authorising the compromise or arrangement, hear a report by the liquidator as to —

- (a) the terms of the compromise or arrangement;
- (b) the conduct of the directors and other officers of the company in question; and
- (c) any other matters which, in the opinion of the liquidator, ought to be brought to the attention of the Court.

**Appointment of committee of inspection on resolution of separate meetings of creditors and contributories**

**84.**—(1) This rule applies where the liquidator of a company applies to the Court under section 150(2) of the Act to decide the difference between the determinations of the separate meetings of the creditors and contributories.

(2) As soon as possible after the separate meetings of creditors and contributories summoned under section 150(1) of the Act have been held, the liquidator must report in Form CIR-26 the result of each meeting to the Court.

(3) Upon the application of the liquidator, the Court may make any order necessary to decide the difference between the determinations of the separate meetings of creditors and contributories summoned under section 150(1) of the Act.

(4) When a time and place have been fixed for the Court to decide the difference between the determinations of the separate meetings of the creditors and contributories, the time and place must be advertised by the liquidator in such manner as the Court may direct, but so that the first or only advertisement is published at least 7 days before the time so fixed.

(5) When deciding the difference between the determinations of the separate meetings of creditors and contributories, the Court may hear the liquidator and any creditor or contributory.

---

---

*Division 6 — General meetings of creditors and contributories*

**Application of Division as to meetings**

**85.**—(1) Unless the Court otherwise orders, or the nature of the subject matter or the context otherwise requires, the provisions in this Division apply to the following:

- (a) a meeting of the creditors or contributories summoned by the Official Receiver under section 134(b) of the Act;
- (b) a meeting of the creditors or contributories summoned by the liquidator under section 145(2) of the Act (called in this Division a liquidator’s meeting of creditors or contributories);
- (c) a meeting of the creditors or contributories summoned by the liquidator under section 150(1) or 151(8) of the Act;
- (d) a meeting of the creditors or contributories directed by the Court to be held under section 201 of the Act (called in this Division a Court-directed meeting).

(2) The provisions in this Division apply subject to, and without affecting, any provision of the Act or the Insolvency, Restructuring, Dissolution (Electronic Meeting and Resolution by Correspondence) Regulations 2020 (G.N. No. S 610/2020).

**Advertisement of notice of meetings under section 134(b) of Act**

**86.** The Official Receiver must give notice of the date or dates fixed by the Official Receiver for the meetings of the creditors and contributories summoned by the Official Receiver under section 134(b) of the Act by advertisement in one English local daily newspaper.

**Notice of meetings under section 134(b) of Act**

**87.**—(1) The Official Receiver must give to each director and any other officer of the company who, in the Official Receiver’s opinion, ought to attend the meetings of the creditors or contributories under section 134(b) of the Act, at least 7 days’ notice of the time and place appointed for each meeting.

---

---

(2) The notice may be delivered —

- (a) personally;
- (b) by prepaid registered post; or
- (c) by electronic means in accordance with section 442 of the Act.

(3) Every director or officer of the company who receives the notice must attend the meetings of the creditors or contributories under section 134(b) of the Act, and if any director or officer fails to attend, the Official Receiver must report the failure to the Court.

### **Summary of statement of affairs**

**88.**—(1) The Official Receiver must also, as soon as practicable, send a summary of the statement as to the affairs of the company that is submitted to the Official Receiver under section 141(1) of the Act (called in this Division the statement of affairs) to —

- (a) every creditor mentioned in the statement of affairs; and
- (b) every person appearing from the company's books or otherwise to be a contributory of the company.

(2) The summary of the company's statement of affairs must include —

- (a) the causes of the company's failure; and
- (b) any observation that the Official Receiver may think fit to make.

(3) Where a company has commenced voluntary winding up before a winding up order is made against the company, the Official Receiver may, if he or she sees fit to do so, send to each person mentioned in paragraph (1) —

- (a) an account of the voluntary winding up that shows how the winding up has been conducted and how the property of the company has been disposed of; and
- (b) any observation which the Official Receiver may think fit to make on the account or on the voluntary winding up.

---

---

**Liquidator's meetings of creditors and contributories**

**89.** For the purposes of section 145(2) of the Act, the notice for summoning a liquidator's meeting of creditors or contributories must be in Form CIR-27.

**Summoning of meetings of creditors and contributories**

**90.**—(1) When summoning a meeting of creditors or contributories, the person summoning the meeting must —

- (a) give at least 7 days' notice of the time and place of the meeting in one English local daily newspaper; and
- (b) at least 7 days before the day appointed for the meeting, send by post or by electronic means in accordance with section 442 of the Act —
  - (i) to every person appearing by the company's books to be a creditor of the company, a notice of the meeting of creditors; and
  - (ii) to every person appearing, by the company's books or otherwise, to be a contributory of the company, a notice of the meeting of contributories.

(2) The notice to each creditor must be sent to the address (including an electronic mail address) given in the creditor's proof, or, if the creditor has not proved, to the address given in the statement of affairs of the company, or to any other address as may be known to the person summoning the meeting.

(3) The notice to each contributory must be sent to the address (including an electronic mail address) mentioned in the company's books as the contributory's address, or to any other address as may be known to the person summoning the meeting.

**Place of meeting of creditors or contributories**

**91.**—(1) Every meeting of the creditors or contributories must be held at a place that is, in the opinion of the person summoning the meeting, most convenient for the majority of the creditors or contributories.

---

---

(2) To avoid doubt, a meeting of the creditors and a meeting of the contributories may be held at different times or places.

### **Costs of summoning meeting of creditors or contributories**

**92.**—(1) The costs of summoning a meeting of the creditors or contributories at the instance of any person other than the liquidator must be paid by that person.

(2) The person or persons (other than the liquidator) at whose instance a meeting of the creditors or contributories is summoned must —

- (a) at the time of summoning the meeting, make full payment of the costs; or
- (b) before the meeting is summoned, deposit with the liquidator such sum as may be required by the liquidator as security for the payment of the costs.

(3) The costs of summoning a meeting of the creditors or contributories, including all disbursements for printing, stationery, postage and the hire of room, is to be calculated at the following rate for each creditor or contributory to whom notice is required to be sent:

- (a) \$10 for the first 50 creditors or contributories;
- (b) \$6 for the next 50 creditors or contributories;
- (c) \$4 for any number of creditors or contributories after the first 100 creditors or contributories.

(4) The costs must be repaid out of the assets of the company if the Court so orders, or if the creditors or contributories (as the case may be) by resolution so direct.

### **Chairperson of meeting of creditors or contributories**

**93.**—(1) The liquidator, or a person nominated by the liquidator, is to be the chairperson of a meeting of creditors or contributories summoned by the liquidator, other than a meeting of creditors or contributories mentioned in paragraph (2).

(2) At a meeting of the creditors or contributories that is summoned by the liquidator at the instance of one or more other persons, the chairperson is to be the person whom the meeting by resolution appoints.

### **Ordinary resolution of creditors or contributories**

**94.**—(1) At a meeting to which this Division applies, a resolution is deemed to have been passed when the following have voted in favour of the resolution:

- (a) in the case of a meeting of creditors — a majority in number and value of the creditors present (whether in person or by proxy) and voting on the resolution;
- (b) in the case of a meeting of contributories — a majority in number and value of the contributories present (whether in person or by proxy) and voting on the resolution.

(2) For the purposes of paragraph (1)(b), the value of the contributories is determined according to the number of votes conferred on each contributory by the Companies Act or the constitution of the company.

### **Quorum**

**95.**—(1) The creditors or contributories at a meeting of the creditors or contributories may not act for any purpose unless there are present (whether in person or by proxy) at the meeting —

- (a) at least 3 creditors or contributories (as the case may be) entitled to vote; or
- (b) all the creditors or contributories (as the case may be) entitled to vote if the number of creditors or contributories (as the case may be) does not exceed 3.

(2) Paragraph (1) does not apply to the appointment of a chairperson, the proving of debts and the adjournment of the meeting.

(3) If after half an hour from the time appointed for the meeting a quorum of creditors or contributories is not present (whether in person or by proxy), the meeting must be adjourned —

- 
- 
- (a) in a case where no chairperson is appointed — to the same day in the following week at the same time and place; or
  - (b) in a case where the liquidator (or his or her nominee) is, or another person is appointed to be, the chairperson for the meeting — to any other day as the chairperson may appoint (which is not less than 7 days and not more than 21 days after the day from which the meeting was adjourned), and at any time and place as the chairperson may determine.
- (4) If after half an hour from the time appointed for the adjourned meeting a quorum of creditors or contributories is not present (whether in person or by proxy), the adjourned meeting must be adjourned —
- (a) in a case of a meeting summoned by the liquidator at the instance of one or more persons and no chairperson is appointed for the meeting — to another day and at a time and place that the liquidator may determine; or
  - (b) in a case of a meeting where the liquidator (or his or her nominee) is, or another person is appointed to be, the chairperson for the meeting — to another day and at a time and place that the chairperson may determine.
- (5) The list of creditors or contributories assembled to be used at every meeting must be in accordance with Form CIR-28.

### **Adjournment**

**96.**—(1) Subject to paragraph (2), the chairperson of a meeting may, with the consent of the meeting, adjourn it from time to time and from place to place.

- (2) If the meeting is adjourned under paragraph (1) —
  - (a) the chairperson must issue to the creditors or contributories a notice of adjournment of meeting in accordance with Form CIR-29; and
  - (b) the adjourned meeting must be held at the same place as the original place of meeting unless in the resolution for adjournment another place is specified or unless the Court otherwise orders.

---

---

**Creditors entitled to vote**

**97.**—(1) In the case of a meeting of the creditors held under section 134(b) of the Act or an adjournment of that meeting, a person is not entitled to vote as a creditor unless the person has duly filed with the Official Receiver not later than the period mentioned for that purpose in the notice summoning the meeting or adjourned meeting (as the case may be), a proof of the debt that the person claims to be due to the person from the company.

(2) In the case of a Court-directed meeting or a meeting of creditors summoned by the liquidator or an adjournment of such meeting, a person is not entitled to vote as a creditor unless —

(a) the person has duly filed with the liquidator a proof of the debt that the person claims to be due to the person from the company; and

(b) the proof has been admitted wholly or in part before the date on which the meeting is held.

(3) The value of the proof of debt of a creditor is to be calculated according to the amount of the creditor's debt on the date of the winding up order.

(4) Paragraph (1) does not affect the power of a chairperson under rule 101 to admit or reject, in whole or in part, a proof of debt for the purpose of voting.

**Cases in which creditors may not vote**

**98.**—(1) A creditor may not vote —

(a) in respect of any unliquidated or contingent debt;

(b) in respect of any debt the value of which is not ascertained; and

(c) subject to paragraph (2), in respect of any debt on or secured by a current bill of exchange or promissory note held by the creditor.

(2) Despite paragraph (1)(c), a creditor may vote in respect of a debt mentioned in that provision if the creditor is willing to —

- (a) treat the liability of every person (being a person against whom a bankruptcy order has not been made or which has not gone into liquidation) who is liable on the bill or note antecedently to the company as a security in the creditor's hands; and
- (b) estimate the value of the security and deduct it from the creditor's vote for the purpose of voting at the meeting of creditors.

### **Votes of secured creditors**

**99.**—(1) For the purposes of voting, a secured creditor —

- (a) must, unless the secured creditor surrenders the security held by the secured creditor, state in the secured creditor's proof the particulars of the security, the date on which the security was given, and the value at which the secured creditor assesses the security; and
- (b) is entitled to vote only in respect of the balance (if any) due to the secured creditor after deducting the value of the security held by the secured creditor.

(2) If the secured creditor votes in respect of the secured creditor's whole debt, the secured creditor is deemed to have surrendered the security held by the secured creditor, unless the Court on application is satisfied that the omission to value the security has arisen from inadvertence.

### **Secured creditor required to give up security**

**100.**—(1) The liquidator may, within 28 days after a proof of debt estimating the value of a secured creditor's security has been used to vote at a meeting of creditors, require the secured creditor to give up the security for the benefit of the company's creditors generally on payment to the secured creditor of —

- (a) the estimated value; and
- (b) an additional 20% of the estimated value.

(2) A secured creditor may, after having used a proof of debt that estimated the value of the security held by the creditor to vote in a

---

---

meeting of the creditors, at any time before being required by the liquidator to give up the security, file a new proof of debt with a different valuation of the security (called the new value) and deduct the new value from the secured creditor's debt.

(3) However, the liquidator does not need to make payment of the additional 20% of the new value if the liquidator subsequently requires the secured creditor to give up the security for the benefit of the company's creditors generally.

### **Admission and rejection of proofs for purpose of voting**

**101.**—(1) The chairperson has power to admit or reject, in whole or in part, a proof for the purpose of voting, but the chairperson's decision is subject to appeal to the Court.

(2) If the chairperson is in doubt whether a proof is to be admitted or rejected, the chairperson must mark the proof as objected to and allow the creditor to vote, subject to the vote being declared invalid in the event of the objection being sustained.

### **Minutes of meeting**

**102.** The chairperson must cause minutes of the proceedings at the meeting to be drawn up and fairly entered in a book kept for that purpose and the minutes must be signed by that chairperson or the chairperson of the next ensuing meeting.

#### *Division 7 — Proxies in relation to Court-ordered winding up*

### **Proxies**

**103.**—(1) A creditor or contributory may vote in any meeting of creditors or contributories either in person or by proxy.

(2) Where a person is authorised in the manner provided by section 179(3) of the Companies Act to represent a corporation at any meeting of creditors or contributories, that person must produce to the chairperson of the meeting a certificate mentioned in section 179(5) of that Act.

(3) No person below the age of 18 years may be appointed as a general or special proxy.

---

---

**Form of instrument of proxy**

**104.**—(1) An instrument of general proxy must be in Form CIR-30.

(2) An instrument of special proxy must be in Form CIR-31.

**Form of instrument of proxy to be sent with notice of meeting**

**105.**—(1) The notice of a meeting to be sent to each creditor or contributory of the company must be accompanied by the general and special forms of instrument of proxy.

(2) No name or description of any person is to be written or printed on the form of an instrument of proxy before the instrument is sent to the creditors or contributories.

**Special proxy**

**106.** A creditor or contributory may give a special proxy to any person to vote at any meeting of the creditors, meeting of the contributories or meeting of the creditors and contributories, or at any adjourned meeting of such meeting —

- (a) for or against the appointment or continuance in office of any specified person as the liquidator or a member of the committee of inspection; and
- (b) on any question relating to any matter other than a matter mentioned in paragraph (a) and arising at the meeting or adjourned meeting.

**Solicitation by liquidator to obtain proxies**

**107.** Where it appears to the satisfaction of the Court that any solicitation has been used by or on behalf of a liquidator in obtaining proxies or in procuring his or her appointment as liquidator except by the direction of a meeting of creditors or contributories, the Court may if it thinks fit order that no remuneration be allowed to the person by whom or on whose behalf the solicitation was exercised despite any resolution of the committee of inspection or of the creditors or contributories to the contrary.

---

---

**Proxy to liquidator**

**108.** A creditor or contributory may appoint the liquidator or, if there is no liquidator, the chairperson of the meeting, to act as the general or special proxy of the creditor or contributory.

**Holder of proxy not to vote on financially interested matter**

**109.—(1)** A person acting under a general or special proxy must not vote in favour of any resolution that would directly or indirectly place the person, his or her partner or employer in a position to receive any remuneration out of the estate of the company otherwise than rateably as a creditor with the other creditors of the company.

(2) Despite paragraph (1), a person who holds a special proxy to vote for an application to the Court in favour of the appointment of that person as liquidator of the company may use the proxy and vote accordingly.

(3) For the purposes of paragraph (1), a person (*A*) is a partner of another person (*B*) if *A* and *B* (whether with one or more other persons or otherwise) have entered into partnership with one another with a view to carrying on business for profit.

**Time for lodgment of instrument of proxy**

**110.—(1)** Subject to paragraph (2), an instrument of proxy must be lodged with the liquidator no later than 4 p.m. of the day before the meeting or adjourned meeting at which the proxy is to be used.

(2) Unless the Court otherwise directs, an instrument of proxy to be used at a meeting of the creditors or contributories summoned by the Official Receiver under section 134(*b*) of the Act or an adjournment of that meeting, must be lodged with the Official Receiver no later than 12 noon on the day before the meeting or adjourned meeting.

**Use of proxy by person appointed by Official Receiver**

**111.** If the Official Receiver holds any proxy but is unable to attend the meeting for which the proxy is given, the Official Receiver may, in writing, appoint a person under the Official Receiver's official control to use the proxy on his or her behalf, in any manner as the Official Receiver may direct.

---

---

**Proxy of creditor who is blind or incapable of writing**

**112.**—(1) The instrument of proxy of a creditor who is blind or incapable of writing may be accepted, if the creditor has signed or inserted his or her mark on the instrument in the presence of a witness.

(2) This applies only if the witness —

- (a) writes the information on the instrument of proxy;
- (b) certifies at the foot of the instrument of proxy —
  - (i) that the information has been written at the creditor’s request; and
  - (ii) the creditor has made the request in the presence of the witness before the creditor signed or inserted his or her mark on the instrument; and
- (c) signs and provides his or her name and residential address on the instrument of proxy.

*Division 8 — List of contributories*

**Liquidator to settle list of contributories**

**113.** The powers and duties of the Court under section 152 of the Act are to be exercised by the liquidator of a company as an officer of the Court and subject to the provisions of this Division.

**Appointment of time and place for settlement of list**

**114.**—(1) The liquidator must as soon as possible after his or her appointment settle a list of contributories of the company, and must appoint a time and place for that purpose.

(2) The liquidator must —

- (a) give notice in writing of the time and place appointed for the settlement of the list of contributories to every person whom the liquidator proposes to include in the list; and
- (b) state in the notice to each person in what character and for what number of shares or extent of interest the liquidator proposes to include such person in the list.

(3) The notice mentioned in paragraph (2) must be in Form CIR-32.

### **Provisional list of contributories**

**115.**—(1) The provisional list of contributories in Form CIR-33 must contain a statement of the address of, and the number of shares or extent of interest to be attributed to, each contributory, and must distinguish the several classes of contributories.

(2) In the case of representative contributories, the liquidator must, so far as practicable, observe the requirements of section 152(4) of the Act.

### **Settlement of list of contributories**

**116.**—(1) On the day appointed for settlement of the list of contributories, the liquidator must hear any person who objects to being settled as a contributory.

(2) Upon hearing all persons who object to being settled as contributories, the liquidator must finally settle the list in Form CIR-34 which, when so settled, is the list of contributories for the purposes of the Act and this Part.

### **Notice to contributories**

**117.**—(1) The liquidator must immediately after settling the list of contributories —

- (a) give notice to every person whom the liquidator has finally placed on the list of contributories;
- (b) state in the notice in what character and for what number of shares or extent of interest the person has been placed on the list; and
- (c) inform the person that any application for the removal of the person's name from the list, or for a variation of the list, must be made to the Court within 21 days after the date of the service of the notice.

(2) The notice mentioned in paragraph (1) must be in Form CIR-35.

---

---

**Application to Court to vary list**

**118.**—(1) Subject to paragraph (2), no application to the Court by any person who objects to the list of contributories as finally settled by the liquidator (called in this rule an objection application) is to be entertained after the expiration of 21 days after the date that the notice mentioned in rule 117 was served on that person, unless the Court extends the time within which an objection application may be made or otherwise allows the objection application to be made.

(2) The Court may extend the time for making an objection application despite the fact that the application for the extension is made after the expiry of the 21 days mentioned in paragraph (1).

(3) The liquidator is not in any case personally liable to pay any costs of or in relation to an application to set aside or vary the liquidator's act or decision in settling the name of a person on the list of contributories.

**Variation of list of contributories**

**119.**—(1) The liquidator may from time to time vary or add to the list of contributories, but any variation or addition must be made in the same manner in all respects as the settlement of the original list.

(2) Where the liquidator varies or adds to the list of contributories, the liquidator must send a supplemental list in Form CIR-36 to every person whose name is in the list of contributories as varied or added to, and every person (if any) whose name was removed from the list of contributories.

(3) Where any addition is made to the list of contributories, the supplemental list required to be sent under paragraph (2) must state, in relation to each person added, in what character and for what number of shares or extent of interest the person has been placed on the list.

**Contributories listed may attend proceedings**

**120.**—(1) Every person for the time being on the list of contributories of a company and every person whose proof has been admitted in respect of the company —

- 
- 
- (a) is entitled to have notice of all proceedings relating to the winding up of the company upon making a written request to the liquidator and payment of the liquidator's costs of giving that person such notice; and
- (b) may at that person's own expense attend any of those proceedings.
- (2) If the Court is of the opinion that the attendance of any person mentioned in paragraph (1) upon any proceedings has occasioned additional costs which ought not to be borne by the funds of the company, the Court may direct the costs or a gross sum in lieu of costs to be paid by that person, and that person is not entitled to attend any further proceedings until that person has paid the costs or gross sum.
- (3) The Court may from time to time —
- (a) appoint any one or more of the creditors or contributories to represent before the Court, at the expense of the company, all or any class of the creditors or contributories (as the case may be) upon any question or in relation to any proceedings before the Court; and
- (b) remove any person appointed under sub-paragraph (a).
- (4) If more than one person is appointed under paragraph (3) to represent one class, the persons appointed must employ the same solicitor to represent them.

### *Division 9 — Calls by liquidator*

#### **Liquidator to make calls**

**121.**—(1) The powers of the Court under section 153(2)(a) of the Act are to be exercised by the liquidator of a company as an officer of the Court subject to the provisions of this Division.

(2) Where the liquidator desires to make any call on the contributories of the company or any of them for any purpose authorised by the Act, the liquidator may summon a meeting of the committee of inspection (if any) for the purpose of obtaining their sanction to the intended call.

---

---

(3) A notice of the meeting of the committee of inspection in Form CIR-37 —

- (a) must be sent to each member of the committee of inspection in sufficient time to reach the member at least 7 days before the day appointed for holding the meeting; and
- (b) must contain a statement of the proposed amount of the call and the purpose of which the call is intended.

(4) A notice of the intended call and the intended meeting of the committee of inspection in Form CIR-38 must be published in the *Gazette* and an English local daily newspaper, stating —

- (a) the time and place of the meeting of the committee of inspection; and
- (b) that each contributory may either attend the meeting and be heard, or make any communication in writing to the liquidator or members of the committee of inspection to be laid before the meeting in reference to the intended call.

(5) Any statement or representations made either to the meeting personally or addressed in writing to the liquidator or members of the committee by any contributory must be considered at the meeting of the committee of inspection before the intended call is sanctioned.

(6) The sanction of the committee of inspection is given by resolution passed by a majority of the members present and must be in Form CIR-39.

(7) Where there is no committee of inspection, the liquidator must not make a call without obtaining the leave of the Court under rule 122.

### **Application to Court for leave to make call**

**122.**—(1) An application to the Court by a liquidator for leave to make any call for a purpose authorised by the Act (called in this rule the intended call) —

- (a) must be made by summons in Form CIR-40;
- (b) must state the amount of the intended call;

- 
- 
- (c) must contain a statement of the amount claimed as due from each contributory;
  - (d) must be supported by an affidavit in Form CIR-41; and
  - (e) subject to paragraph (2), must be served on every contributory proposed to be included in the intended call at least 7 days before the day appointed for the hearing of the application.

(2) The Court may direct that notice of the intended call in Form CIR-42 be given by advertisement without the summons being separately served on each contributory proposed to be included in the intended call.

(3) Upon the hearing of the summons, the Court —

- (a) may grant leave to the liquidator to make the call; and
- (b) may also order in Form CIR-43 the payment by the contributories respectively of the amounts due in respect of the call within a time to be specified in the order.

### **Document making call**

**123.** When the liquidator of a company is authorised to make a call on the contributories of the company, the liquidator must file with the Registrar a document making the call in Form CIR-44 with such variations as circumstances may require.

### **Service of notice of call**

**124.**—(1) When a call has been made by the liquidator, a copy of the resolution of the committee of inspection sanctioning the call or the order of the Court granting leave to make the call (as the case may be) must, after the call has been made, be served on each contributory included in the call.

(2) The copy of the resolution or order mentioned in paragraph (1) served on a contributory must be accompanied by a notice from the liquidator in Form CIR-45 or Form CIR-46 (whichever is applicable) specifying the amount of balance due from the contributory in respect of the call.

---

---

**Enforcement of call**

**125.** The payment of the amount due from a contributory of a company on a call may be enforced by order of the Court upon an application by the liquidator of the company.

*Division 10 — Collection and distribution of assets*

**Liquidator to collect and distribute assets of company**

**126.**—(1) The powers and duties conferred and imposed on the Court by section 152(1) of the Act with regard to the collection of the assets of a company and the application of the assets in discharge of the company's liabilities are to be exercised or performed by the liquidator subject to the control of the Court.

(2) For the purpose of the exercise or discharge by the liquidator of the powers and duties imposed by section 152(1) of the Act read with paragraph (1), the liquidator is, for the purpose of acquiring or retaining possession of the property of the company, in the same position as if the liquidator were a receiver of the property appointed by the Court, and the Court may, on an application of the liquidator, enforce such acquisition or retention accordingly.

**Power of liquidator to require delivery of property**

**127.**—(1) The powers conferred on the Court by section 188(5) of the Act in respect of the paying, delivery, conveyance, surrender or transfer of money, property, books or papers are to be exercised by the liquidator subject to the control of the Court.

(2) Any of the persons mentioned in paragraph (3) must, upon a notice in writing in Form CIR-47 by the liquidator of a company and within the time required in the notice, pay, deliver, convey, surrender or transfer to or into the hands of the liquidator any money, property, books or papers which are in the person's hands and to which the company is prima facie entitled.

- (3) For the purposes of paragraph (2), the persons are the following:
- (a) a contributory for the time being on the list of contributories in relation to the company being wound up;

(b) any trustee, receiver, banker, agent or officer of the company being wound up.

(4) The Court may, on the application of the liquidator, order the payment, delivery, conveyance, surrender or transfer of any money, property, books or papers which are in the person's hands and to which the company is prima facie entitled.

### *Division 11 — Special manager*

#### **Appointment of special manager**

**128.**—(1) An application by the liquidator for the appointment of a special manager under section 154 of the Act must be supported by a report of the liquidator stating the amount of remuneration which in the opinion of the liquidator ought to be allowed to the special manager.

(2) Unless the Court in any special case otherwise directs, the remuneration of the special manager is to be stated in the order appointing the special manager.

(3) The Court may at any subsequent time for good cause shown, make an order increasing, reducing or otherwise altering the remuneration stated in an order mentioned in paragraph (2).

#### **Accounting by special manager**

**129.**—(1) Every special manager appointed by the Court under section 154 of the Act must submit an account in the form prescribed in regulation 6 of the Insolvency, Restructuring and Dissolution (Receivership) Regulations 2020 to the liquidator on whose application the special manager was appointed.

(2) After the liquidator has approved the accounts submitted by the special manager under paragraph (1), the liquidator must add the aggregate of the special manager's receipts and payments to the liquidator's account.

---

---

*Division 12 — Proofs of debt*

**Application of Division**

**130.**—(1) This Division, except rule 131, applies to every winding up by the Court and every creditors' voluntary winding up.

(2) Rule 131 applies only to a winding up by the Court.

**Notice to creditors to prove**

**131.**—(1) The powers conferred on the Court under section 155(1) of the Act in respect of the fixing of a date on or before which creditors are to prove their debts or claims, or after which the creditors are excluded from the benefit of any distribution made before those debts or claims are proved, are to be exercised by the liquidator subject to the control of the Court.

(2) Subject to the provisions of Parts 3 to 12 or Part 22 of the Act and any order of the Court, the liquidator must, at least 14 days before the date fixed by the liquidator pursuant to paragraph (1) —

- (a) give notice of that date by advertising the notice in Form CIR-48 in the *Gazette* and at least once in an English local daily newspaper; and
- (b) give written notice of that date in Form CIR-49 to every person mentioned in the statement of affairs of the company as a creditor and who has not proved the creditor's debt.

**Appeal by creditor**

**132.**—(1) If a creditor or contributory of a company is dissatisfied with the decision of the liquidator of the company in rejecting a proof (in whole or in part), the Court may, on the application of the creditor or contributory, reverse or vary the decision of the liquidator.

(2) The application under paragraph (1) must be made within 21 days after the day of the rejection of the proof under —

- (a) regulation 17(1) of the Court-Ordered Winding Up Regulations; or
- (b) regulation 23(1) of the Voluntary Winding Up Regulations.

(3) A copy of the application under paragraph (1) must be served personally on the liquidator.

(4) Despite paragraph (3), the copy of the application may be served in such manner as is agreed in writing between the creditor or contributory (as the case may be) and the liquidator.

(5) The liquidator must, within 7 days after receipt of a copy of the application, file the proof with the Registrar, together with a memorandum stating the reasons for the liquidator's decision.

(6) After the application has been heard by the Court, the proof, unless wholly disallowed, is to be returned to the liquidator.

(7) The liquidator is not personally liable for any costs incurred in relation to an application to the Court against the liquidator's decision rejecting a proof wholly or in part under this rule.

### **Expunging at instance of liquidator or creditor**

**133.**—(1) If a liquidator thinks that a proof has been improperly admitted, the Court may, on the application of the liquidator, after notice to the creditor who filed the proof, expunge the proof or reduce its amount.

(2) The Court may expunge or reduce a proof upon the application of a creditor or contributory if the liquidator in question declines to interfere in the matter.

### *Division 13 — Liquidator and committee of inspection*

#### **Application of Division**

**134.**—(1) This Division, except rules 135 and 138, applies to every mode of winding up.

(2) Rules 135 and 138 apply only to a winding up by the Court and a creditors' voluntary winding up.

#### **Application to Court to fix remuneration of liquidator**

**135.** If the Official Receiver is of the opinion that the remuneration of a liquidator as fixed by the committee of inspection is

---

---

unnecessarily large, the Official Receiver may apply to the Court to fix the remuneration of the liquidator.

### **Court order setting aside purchase by liquidator or member of committee of inspection**

**136.** The Court may, on application of the Official Receiver or any creditor or contributory, set aside any purchase made contrary to regulation 37 of the Court-Ordered Winding Up Regulations or regulation 47 of the Voluntary Winding Up Regulations, and may make any order as to costs as the Court thinks fit.

### **Cost of obtaining leave or sanction of Court**

**137.** In any case in which the leave or sanction of the Court is obtained as required under regulation 37, 38 or 39 of the Court-Ordered Winding Up Regulations or regulation 47 or 48 of the Voluntary Winding Up Regulations, the cost of obtaining the leave or sanction must be borne by the person in whose interest the leave or sanction is obtained, and is not payable out of the company's assets.

### **Sanction of payments to committee**

**138.**—(1) An order of the Court sanctioning a payment to a member of a committee of inspection for any service rendered by the member in connection with the administration of the company's assets is to specify the nature of the service, and the sanction is only to be given where the service performed is of a special nature.

(2) Except with the express sanction of the Court, no remuneration may, under any circumstances, be paid to a member of a committee of inspection for services performed by the member in the discharge of the duties attaching to the member's office as a member of such committee.

### *Division 14 — Special bank account for liquidator*

#### **Application for special bank account**

**139.**—(1) Despite regulation 33 of the Court-Ordered Winding Up Regulations, where no committee of inspection has been appointed in respect of a company that is being wound up by the Court, the Court

---

---

may, upon the application of the liquidator of the company, authorise the liquidator to make payments received by the liquidator in the course of the winding up into an account to the credit of the liquidator with such bank as the Court may specify (called in this Division a special bank account).

(2) The Court may give the authorisation mentioned in paragraph (1) if the Court is satisfied that for the purpose of carrying on the business of the company or obtaining advances or for any other reason, it is to the advantage of the creditors or contributories that the liquidator should have a special bank account.

(3) The Court may grant the authorisation under paragraph (1) for such time and on such terms as the Court thinks fit and may, at any time, order the special bank account to be closed if the Court is of the opinion that the special bank account is no longer required for the purposes mentioned in the application.

### **Payments into and out of special bank account**

**140.**—(1) Where a liquidator is authorised under rule 139 to make payments into a special bank account, the liquidator must immediately pay all moneys received by the liquidator into the special bank account to the credit of the liquidator.

(2) Every payment by the liquidator out of the special bank account must be made —

- (a) by cheque in accordance with paragraph (3); or
- (b) by electronic fund transfer in accordance with an arrangement with the bank under which no payment instructed by the liquidator may be made unless the following persons in sub-paragraph (i) or (ii) authorise the payment:
  - (i) a member of the committee of inspection in question and any other person as the committee of inspection may appoint;
  - (ii) where no committee of inspection has been appointed in respect of the company in question — any person or persons as the Court may appoint.

---

---

(3) Every payment by the liquidator out of the special bank account by cheque must be made payable to order, and the cheque —

(a) must have marked or written on the face of it the name of the company, and must be signed by the liquidator; and

(b) must be countersigned —

(i) by at least one member of the committee of inspection in question and any other person as the committee of inspection may appoint; or

(ii) where no committee of inspection has been appointed in respect of the company in question — by any person or persons as the Court may appoint.

(4) In this rule, “electronic fund transfer”, in relation to a special bank account, means an electronic transfer of funds from the special bank account to another bank account.

*Division 15 — Release or resignation of liquidator*

**Notice of liquidator’s intention to apply for release, etc.**

**141.**—(1) A liquidator who intends to make an application to the Court under section 147 of the Act for an order that the liquidator be released, or for an order that the liquidator be released and the company be dissolved, must comply with paragraphs (2), (3) and (4) after the liquidator has complied with section 148 of the Act.

(2) The liquidator must give notice of the liquidator’s intention to make an application mentioned in paragraph (1), at least 21 days before the application is made, to all creditors who have proved their debts against the company and to all the contributories of the company.

(3) The notice mentioned in paragraph (2) must be accompanied by a summary of all receipts and payments in the winding up of the company.

(4) The notice of the liquidator’s intention mentioned in paragraph (2) must be in Form CIR-50.

---

---

(5) The application to the Court under section 147 of the Act must be in Form CIR-51.

### **Resignation of liquidator**

**142.** The liquidator of a company who is appointed as liquidator of the company by the Court or by the direction of the Court, and who intends to resign his or her office, must give 2 months' written notice of his or her resignation to the Court (in addition to those persons mentioned in regulation 54 of the Court-Ordered Winding Up Regulations or regulation 45 of the Voluntary Winding Up Regulations, whichever is applicable).

#### *Division 16 — Transfers of actions and proceedings*

### **Judge may order transfer of pending actions**

**143.** Where an order has been made for the winding up of a company, the Judge has the power to order the transfer to him or her of any action, cause or matter pending, brought or continued by or against the company.

### **Powers of Court**

**144.** Where any action, cause or matter pending, brought or continued by or against a company against which a winding up order has been made is transferred under rule 143, the Judge may determine and deal with any application, matter or proceeding which, if the action, cause or matter had not been transferred, would have been determined in chambers.

#### *Division 17 — Allowance and taxation of costs, charges and expenses*

### **Rules of Court to apply**

**145.** Subject to the provisions of this Division, the provisions of the Rules of Court relating to costs apply, with the necessary modifications, to the allowance and taxation of costs in any proceedings under Parts 3 to 12 or Part 22 of the Act or these Rules.

---

---

**Application of rules 147 to 156**

**146.** Rules 147 to 156 apply only to or in relation to a winding up by the Court.

**Taxation of costs, charges or expenses payable by liquidator**

**147.**—(1) Every solicitor, manager, accountant, auctioneer, broker or other person employed or engaged by a liquidator in a winding up must, on request by the liquidator, deliver the person's bill of costs, charges or expenses to the Registrar for the purpose of taxation.

(2) The request by the liquidator must be —

(a) made a sufficient time before the declaration of a dividend by the liquidator; and

(b) in Form CIR-52.

(3) If a person does not deliver the person's bill of costs, charges or expenses to the Registrar for the purpose of taxation before the time stated in the request by the liquidator or such extended time as the Registrar may allow —

(a) the liquidator must declare and distribute the dividend without regard to the person's claim; and

(b) subject to any order of the Court, the person's claim is forfeited.

**Bill of costs, charges or expenses to be taxed generally**

**148.**—(1) Subject to this rule, no payment in respect of any bill of costs, charges or expenses in respect of a solicitor, manager, accountant, auctioneer, broker or other person employed or engaged by a liquidator in the winding up of a company may be allowed out of the assets of the company without proof that the costs, charges or expenses have been duly taxed and allowed by the Registrar.

(2) Paragraph (1) does not apply to —

(a) a payment for costs or expenses incurred and sanctioned under regulation 31(2) of the Court-Ordered Winding Up Regulations; or

- 
- 
- (b) a payment in respect of a bill of costs, charges or expenses where such costs, charges or expenses —
- (i) do not exceed the sum of \$10,000; or
  - (ii) exceed the sum of \$10,000 but do not exceed the sum of \$100,000, and have been approved for payment by the committee of inspection in question.
- (3) Despite paragraph (2)(b) but subject to paragraph (4), the Official Receiver may, either of his or her own volition or upon request by any creditor, contributory, member or the liquidator (if not the Official Receiver) of the company, require that any bill of costs, charges or expenses be taxed by the Registrar before payment is made in respect of the bill.
- (4) The Official Receiver must not require any bill of costs, charges or expenses delivered by a person in respect of work done by the person in a winding up to be taxed unless —
- (a) the Official Receiver has reasonable grounds to believe that —
    - (i) the costs, charges or expenses under the bill are excessive; or
    - (ii) the aggregate of the costs, charges or expenses under 2 or more bills delivered by the person in respect of work done by the person in the winding up is excessive; or
  - (b) the Official Receiver is satisfied that it is in the interest of the creditors, contributories and members of the company that the bill of costs, charges or expenses be taxed.

### **Notice of appointment to tax**

**149.** Where a bill of costs, charges or expenses in any winding up by the Court has been lodged with the Registrar, the Registrar must give notice of an appointment to tax the bill of costs, charges or expenses to the liquidator in the winding up and to the person to or by whom the bill of costs, charges or expenses is to be paid.

---

---

**Copy of bill of costs, charges or expenses to be furnished to liquidator**

**150.** Every person whose bill of costs, charges or expenses in a winding up is to be taxed must furnish a copy of the bill to be so taxed to the liquidator.

**Attendance at taxation**

**151.** The liquidator in a winding up may attend or be represented on the taxation of a person's bill of costs, charges or expenses.

**Certificate of taxation**

**152.** Upon completing the taxation of a person's bill of costs, charges or expenses, the Registrar must issue to the person a certificate of taxation in Form CIR-53.

**Certificate as to special terms of remuneration, etc.**

**153.** Where the bill of costs, charges or expenses of any solicitor, manager, accountant, auctioneer, broker or other person employed or engaged by a liquidator in the winding up of a company is payable out of the assets of the company, the following must be produced to the Registrar on the taxation of the bill:

- (a) a certificate in writing signed by the liquidator and setting forth any special terms of remuneration which have been agreed to;
- (b) in the case of the bill of costs of a solicitor, a copy of the resolution or other authority sanctioning the employment of the solicitor.

**Liquidator's charges**

**154.—(1)** Where a liquidator or special manager in a winding up receives remuneration for the services of the liquidator or special manager as such, no payment is to be allowed on the account of the liquidator or special manager in respect of the performance by any other person of the ordinary duties which are required by the Act, these Rules or the regulations to be performed by the liquidator or special manager, as the case may be.

(2) Where a liquidator is a solicitor, the liquidator may contract that the remuneration for his or her services as liquidator includes all professional services.

### **Application for costs**

**155.** Where any person affected by any proceedings in a winding up desires to make an application for an order that the person be allowed the person's costs or any part of the costs incidental to such proceedings, and the application is not made at the time of the proceedings —

- (a) the person must serve notice of the person's intended application on the liquidator in question;
- (b) the liquidator may appear on the application and object to the application; and
- (c) no costs of or incidental to the application are to be allowed to the person unless the Court is satisfied that the application could not have been made at the time of the proceedings.

### **Costs ordered by Court or Judge to be paid by company, etc.**

**156.**—(1) Rule 155 does not apply to or affect costs which, in the course of legal proceedings by or against a company, are ordered by the Court in which such proceedings are pending or a Judge to be paid by the company or the liquidator.

(2) Rule 155 does not affect the rights of the person to whom the costs mentioned in paragraph (1) are payable.

### *Division 18 — Miscellaneous*

#### **Application of Division**

**157.** This Division applies to every mode of winding up.

#### **Attendance of liquidator**

**158.** Where the attendance of the liquidator is required in any proceedings in court or chambers, the liquidator need not attend in person unless the Court directs the liquidator to attend in person.

---

---

**Disposal of books**

**159.** The Court may, at any time during the progress of a winding up of a company, on the application of the liquidator or the Official Receiver, direct that such of the books, papers and documents of the company or of the liquidator as are no longer required for the purpose of the winding up, may be sold, destroyed or otherwise disposed of.

**PART 6****EXAMINATIONS****Application for examination under section 188 of Act**

**160.** An application for an order for the examination of the liquidator of a company or any other person under section 188 of the Act may be made *ex parte* by the Official Receiver, the Registrar of Companies or any creditor or contributory of the company.

**Application to Court under section 244(1) of Act**

**161.—(1)** An application to the Court under section 244(1) of the Act to summon any person to appear before the Court must be made *ex parte*.

(2) The order to the person to appear before the Court issued by the Court under section 244(1) of the Act pursuant to the application is to be in Form CIR-54.

**Notice of appointment to appear**

**162.—(1)** The applicant for an order summoning a person to appear under section 244(1) of the Act must cause a notice of the time and place appointed for the person to appear before the Court in Form CIR-55 to be served on the person.

(2) In a case where an examination is directed to be held in public under section 244(5)(b) of the Act —

- (a) the applicant must give notice of the public examination to the creditors and contributories by gazetting and advertising in an English local daily newspaper a notice

---

---

of the time and place appointed for the person to appear before the Court; and

- (b) where the appointment to appear has been adjourned, notice of the adjournment is not required to be gazetted or advertised unless otherwise directed by the Court.

### **Proceedings under section 244 of Act**

**163.**—(1) The Court may either in the order made under section 244(1) of the Act or by a subsequent order give directions as to the matters on which any person is to be examined under section 244(4) of the Act.

(2) An examination under section 244(4) of the Act is to be held in chambers, or before a District Judge (if so directed by the Court under section 244(5)(a) of the Act).

(3) Unless the Court has directed under section 244(5)(b) of the Act that the examination be held in public, the Court may order that the examination not be held in open court and not be open to the public.

(4) Where on an examination of any person held before a District Judge pursuant to section 244(5)(a) of the Act, the District Judge considers the examination is unnecessarily protracted, or for any other sufficient cause, the District Judge may adjourn the examination so that the examination may be held before the Court.

### **Attendance of applicant and other persons**

**164.** Each of the following persons may attend an examination under section 244(4) of the Act in person or by solicitor, and may also take notes of the examination for the person's use and put such questions to the person examined as the Court may allow:

- (a) the applicant for the order under section 244(1) of the Act;
- (b) the judicial manager or liquidator of the company in question;
- (c) the Official Receiver.

---

---

**Form of warrant under section 244(3) of Act**

**165.** The warrant issued to a police officer under section 244(3) of the Act for the arrest of a person and for the seizure of any books, papers, records, money or goods in that person's possession, must be in Form CIR-56.

**Filing of notes of deposition**

**166.—**(1) The notes of the depositions of a person examined under section 244(4) of the Act —

(a) must be filed; and

(b) may be open to the inspection of any person upon request by that person.

(2) The Court may from time to time give any general or special direction that it thinks expedient as to the custody and inspection of the notes of depositions mentioned in paragraph (1) and the furnishing of copies of or extracts from those notes.

**PART 7****DISCLAIMER OF ONEROUS PROPERTY****Application in relation to section 230(4)(b)(ii) of Act**

**167.—**(1) An application to the Court by a judicial manager or liquidator for a longer period to give a notice of disclaimer of onerous property (otherwise required under section 230(4)(b)(ii) of the Act to be given within the period stated in that provision) must be made by the judicial manager or liquidator (as the case may be) in accordance with this rule.

(2) The affidavit supporting the application mentioned in paragraph (1) must state the reasons for the application.

(3) A copy each of the application mentioned in paragraph (1) and the affidavit supporting the application must be served on every person interested in the property in question who has applied in writing to the judicial manager or liquidator or any of the judicial manager's or liquidator's predecessors as judicial manager or

---

---

liquidator (as the case may be) in accordance with section 230(4)(b)(i) of the Act.

### **Application to dispense with service of copy of notice of disclaimer**

**168.** Where a judicial manager or liquidator disclaiming onerous property under section 230 of the Act is required by regulation 52(1) of the Judicial Management Regulations, regulation 21(1) of the Court-Ordered Winding Up Regulations or regulation 36(1) of the Voluntary Winding Up Regulations to serve a copy of the notice of disclaimer on any person, the judicial manager or liquidator (as the case may be) may apply to the Court for an order dispensing with such service.

### **Application under section 232(2) of Act**

**169.—**(1) An application under section 232(2) of the Act for the vesting of property disclaimed under section 230 of the Act by a judicial manager or liquidator must be made within 3 months after the earlier of the following:

- (a) the day on which the applicant for the order becomes aware of the disclaimer of the property;
  - (b) the day on which the applicant for the order receives a copy of the notice of disclaimer of the property served under regulation 52(1) of the Judicial Management Regulations, regulation 21(1) of the Court-Ordered Winding Up Regulations or regulation 36(1) of the Voluntary Winding Up Regulations.
- (2) The affidavit supporting the application mentioned in paragraph (1) must state —
- (a) whether the applicant is a person mentioned in section 232(2)(a) or (b) of the Act;
  - (b) the day on which the applicant for the order became aware of the disclaimer of the property or received a copy of the notice of disclaimer of the property, whichever is applicable; and

---

---

(c) the grounds of the application and the order sought.

(3) The applicant must, not less than 7 days before the date fixed for the hearing of an application mentioned in paragraph (1), give the judicial manager or liquidator (as the case may be) mentioned in that paragraph notice of the hearing, accompanied by a copy each of the application and the affidavit supporting the application.

(4) On the hearing of an application mentioned in paragraph (1), the Court may give directions as to any one or more persons (in addition to the judicial manager or liquidator (as the case may be) mentioned in that paragraph) to whom notice of the application and the grounds on which the application is made should be given.

(5) The applicant must serve a sealed copy of any order under section 232(3) of the Act on the following persons within 7 days after the order is made:

- (a) the liquidator or judicial manager in question;
- (b) each person to whom notice is directed to be given under paragraph (4).

## PART 8

### APPLICATIONS UNDER SECTION 440(4) OF ACT

#### **Manner of application, etc.**

**170.**—(1) An application for a declaration under section 440(4) of the Act may be made *ex parte* only in the case of urgency.

(2) Where an application mentioned in paragraph (1) is made *ex parte*, the applicant must —

- (a) give notice of the hearing of the application to every person concerned —
  - (i) by sending an electronic communication of the notice to the last electronic mail address of the person concerned or the solicitor of the person concerned given to the applicant by the person concerned or the solicitor of the person concerned, as the case may be;

- 
- 
- (ii) by facsimile transmission to the fax transmission number operated at —
    - (A) if the person concerned is an individual — the usual or last known address of the place of residence or business of the person concerned;
    - (B) if the person concerned is a partnership other than a limited liability partnership — the principal or last known place of business of the person concerned; or
    - (C) if the person concerned is a limited liability partnership or body corporate — the registered office or principal office of the person concerned;
  - (iii) by facsimile transmission to the fax transmission number operated at the usual or last known address of the place of residence or business of the solicitor of the person concerned; or
  - (iv) only in the case of extreme urgency, orally to the person concerned or the solicitor of the person concerned, or by telephone at —
    - (A) the telephone number operated at the place mentioned in sub-paragraph (ii)(A), (B) or (C) or (iii) (whichever is applicable);
    - (B) the last known telephone number of the person concerned or the solicitor of the person concerned, as the case may be; or
    - (C) the telephone number through which the applicant and the person concerned or the solicitor of the person concerned (as the case may be) last communicated; and
- (b) take all reasonable steps to give a copy each of the application and the affidavit supporting the application to every person concerned (whether directly or by giving the same to the solicitor of the person concerned).

(3) Where any person concerned is not present or represented at the hearing of the application, the applicant must inform the Court the following:

- (a) the attempts that were made by the applicant to give notice of the hearing of the application to the person concerned;
- (b) the documents (if any) in connection with the application that were given to the person concerned (whether directly or by giving the same to the solicitor of the person concerned), and when each document was given;
- (c) whether the person concerned consents to the application being heard without that person being present or represented at the hearing.

## PART 9

### COST SCHEDULES BY CERTAIN OFFICEHOLDERS

#### **Definitions of this Part**

**171.**—(1) In this Part, unless the context otherwise requires —

“approving body” means —

- (a) in relation to a company in judicial management — the committee of creditors, if any; or
- (b) in relation to a company in insolvent winding up — the committee of inspection (if any) or the creditors of the company;

“company” means any corporation liable to be wound up under the Act;

“liquidator”, in relation to a company, means a person —

- (a) appointed by the Court as the liquidator of the company under section 134 of the Act; or
- (b) nominated by the company or its creditors, or directed by the Court, under section 167 of the Act to be the liquidator of the company;

“officeholder”, in relation to a company, means a judicial manager or liquidator of the company;

“remuneration” includes salary.

(2) For the purposes of this Part —

(a) a company “enters judicial management” or is “in judicial management” within the meanings given to those terms in section 88(2)(a) to (e) of the Act; and

(b) the date of commencement of the winding up of a company is —

(i) in the case of a company being wound up by the Court — the day on which the order for the winding up of the company is made by the Court under section 124 of the Act; or

(ii) in the case of a company in voluntary winding up — to be determined in accordance with section 161(6) of the Act.

(3) In this Part, unless the context otherwise requires, a reference to a judicial manager or a liquidator includes a reference to a person who has ceased to be a judicial manager or a person who has ceased to be a liquidator, as the case may be.

### **Application of this Part**

**172.** This Part applies to an officeholder of a company in judicial management or insolvent winding up, if at least 2 of the following conditions are satisfied:

(a) the remuneration and expenses of the officeholder in performing his or her functions as the judicial manager or liquidator (as the case may be) of the company are estimated by the officeholder to exceed \$300,000;

(b) the amount of the debt of the company is estimated by the officeholder to exceed \$20 million;

(c) the securities of the company are listed on the Singapore Exchange Securities Trading Limited (whether on the

---

---

Mainboard or Catalist) or the Singapore Exchange Derivatives Trading Limited.

**Requirement for approved cost schedule when filing application for approval, etc., of remuneration**

**173.**—(1) Where an officeholder applies to the Court for the approval, determination or review of the officeholder’s remuneration and expenses, the officeholder must file an affidavit verifying a schedule relating to the remuneration and expenses of the officeholder (called in this Part a cost schedule) that was previously submitted to, and approved by, the approving body.

(2) The cost schedule must contain all information that is necessary for the approving body to properly consider and determine the remuneration and expenses of the officeholder.

(3) Without limiting paragraph (2), the cost schedule must contain the following information:

- (a) the work undertaken or likely to be undertaken by the officeholder arising from or in relation to the judicial management or winding up of the company, as the case may be;
- (b) the time spent or likely to be spent by the officeholder in undertaking the work mentioned in sub-paragraph (a);
- (c) the proposed basis for the determination of the remuneration of the officeholder in accordance with one or any combination of the following bases, and the reasons for such proposed basis:
  - (i) by way of percentage;
  - (ii) by reference to the time spent or likely to be spent by the officeholder in attending to any matter arising from or in relation to the judicial management or winding up of the company, as the case may be;
  - (iii) a set amount;

- 
- 
- (d) where the remuneration of the officeholder is proposed to be determined (whether wholly or in part) in accordance with sub-paragraph (c)(ii) —
- (i) the number of years of experience in corporate insolvency or restructuring work accumulated by each member of the staff of the officeholder who has attended or may attend to any matter arising from or in relation to the judicial management or winding up of the company, as the case may be;
  - (ii) the rate to be charged for the officeholder and each member of the staff mentioned in sub-paragraph (i); and
  - (iii) the estimated amount of the remuneration of the officeholder;
- (e) the details of the expenses that have been incurred or are likely to be incurred by the officeholder, including details of the taxed costs, charges or expenses or estimated taxed costs, charges or expenses of any solicitor, manager, accountant, broker or other person appointed or employed by the officeholder in relation to the judicial management or winding up of the company, as the case may be.

### **Failure to obtain approval of cost schedule**

**174.**—(1) This rule applies where an officeholder applies to the Court for the approval, determination or review of the remuneration and expenses of the officeholder and the officeholder did not previously submit a cost schedule relating to the remuneration and expenses to the approving body, or the cost schedule was not approved by the approving body.

(2) The officeholder must, at the time of filing the application mentioned in paragraph (1), file an affidavit —

- (a) explaining why a cost schedule was not submitted to, or approved by, the approving body; and
- (b) verifying a cost schedule containing the following information:

- 
- 
- (i) all information that is necessary for the Court to properly consider and determine the remuneration and expenses of the officeholder;
  - (ii) without limiting sub-paragraph (i), the same information as is required under rule 173(3).

### **Submission of cost schedule to approving body by order of Court**

**175.** Despite anything in rule 172, 173 or 174, the Court may, on the application of a creditor or member of a company, order an officeholder to submit a cost schedule to the approving body on any terms as the Court thinks fit.

### **Application to vary or review remuneration of liquidator in approved cost schedule**

**176.** Where a cost schedule complying with rule 173(2) and (3) has been previously submitted to and approved by the approving body, any application to the Court under section 139(5) or (6) or 175 of the Act by a creditor or member of the company to vary the determination, or to review the approval, of the remuneration under the cost schedule must be supported by an affidavit —

- (a) exhibiting the cost schedule that was previously submitted to and approved by the approving body; and
- (b) stating —
  - (i) whether there has been a material change in the circumstances in which the cost schedule was approved by the approving body; and
  - (ii) if there has been such a material change, the nature and extent of the change.

---

---

PART 10

MISCELLANEOUS MATTERS

**Extension or abridgment of time**

**177.** The Court may, in any case in which it sees fit, extend or abridge the time appointed by these Rules or the regulations or fixed by any order of the Court for doing any act or taking any proceeding.

**Defect or irregularity in appointment or election of officeholders**

**178.—**(1) No defect or irregularity in the appointment or election of a scheme manager, a receiver or manager, an interim judicial manager, a judicial manager, a liquidator, or a member of a committee of inspection (each called an officeholder) vitiates any act done by the officeholder in good faith.

(2) In this rule —

“interim judicial manager” means an interim judicial manager appointed under section 92 of the Act;

“receiver or manager” means a person appointed as receiver or manager of the property (whether in Singapore or elsewhere) of a company or appointed as receiver or manager of the property in Singapore of a corporation under section 73(1) of the Act.

**Application to set aside for irregularity**

**179.—**(1) An application for an order under section 264(2) of the Act declaring a proceeding under Parts 4 to 11 of the Act to be invalid, or for an order under section 264(3) of the Act declaring proceedings at a meeting held for the purposes of those Parts of the Act to be void, is not allowed unless the application is made —

- (a) within a reasonable time; and
- (b) before the party applying has taken any fresh step after becoming aware of the irregularity.

(2) An application under this rule may be made by summons and the grounds of objection must be stated in the summons or the affidavit supporting the application.

### **Fees payable to Court**

**180.**—(1) The fees specified in the Second Schedule are payable to the Court in respect of the matters specified opposite, in relation to any application, proceedings or matter before the Court under Parts 8 and 10 of the Act, the Court-Ordered Winding Up Regulations, the Voluntary Winding Up Regulations and Part 5 of these Rules.

(2) The fees specified in the Rules of Court apply in respect of any application, proceedings or matter before the Court under Parts 3 to 12 or Part 22 of the Act (other than an application or a proceeding or matter mentioned in paragraph (1)).

(3) For taxation of costs, the same fees as are payable in the High Court are leviable.

## FIRST SCHEDULE

### FORM CIR-1

Rule 11(4)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE OF RENEWAL OF ORIGINATING SUMMONS

Renewed for ..... [no. of months] from the ..... day of .....  
[month] ..... [year] by an order of Court dated the ..... day of ..... [month]  
..... [year].

Dated this ..... day of ..... [month] ..... [year]

..... [Name of solicitor]

Solicitor for the ..... [Name of Applicant]

FIRST SCHEDULE — *continued*

## FORM CIR-2

Rule 39(a)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

MEMORANDUM OF ADVERTISEMENT  
OR GAZETTING

(Title)

Name of paper	Date of issue	Date of filing	Nature of order, etc.

Signed (a) .....

(a) To be signed by the person responsible for the publication in the *Gazette* or newspaper (or the person's solicitor).

## FORM CIR-3

Rule 48(1)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)



FIRST SCHEDULE — *continued*

This summons may not be served more than 6 calendar months after the above date unless renewed by order of the Court.

FIRST SCHEDULE — *continued*

FORM CIR-4

Rule 48(1)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)  
INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020  
AFFIDAVIT SUPPORTING APPLICATION FOR  
JUDICIAL MANAGEMENT ORDER

Name of Company: .....

Unique Entity No. / Registration No.: .....

I, ..... [name of person making supporting affidavit] of ..... [person’s address]  
\*make oath / affirm and say as follows:

1. .... [month] ..... [year] incorporated under the (a) ..... day of .....  
..... [name of company] (hereinafter called “the company”) was on the ..... day of .....
2. The registered office of the company is at .....  
..... [company address]
3. The issued capital of the company is \$..... The amount of the capital paid-up or credited as paid up is \$..... and  
the amount of capital unpaid is \$.....(b)

FIRST SCHEDULE — *continued*

4. The objects for which the company was established are as follows:
- To .....
5. The company \*is / is likely to become unable to pay its debts and there is a reasonable probability of rehabilitating the company or of preserving all or part of its business as a going concern or that otherwise the interests of creditors would be better served than by resorting to a winding up.
- (Here set out in paragraphs the facts on which the applicant relies to support his application).
6. The applicant therefore humbly prays for an Order in Terms of this application as follows:
- (a) that the company may be placed under the judicial management of a judicial manager pursuant to an order to be made by the Court under the provisions of Part 7 of the Insolvency, Restructuring and Dissolution Act 2018;
- (b) ..... [name of judicial manager] be appointed as judicial manager of the company; and
- (c) that such further order be made as the Court deems just.

Sworn or affirmed at, etc.

(a) State the law of jurisdiction where the company is incorporated.

(b) To complete where applicable.

*\*Delete where inapplicable*

FIRST SCHEDULE — *continued*

## FORM CIR-5

Rule 50(1)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020NOTICE OF APPLICATION FOR  
JUDICIAL MANAGEMENT ORDER

Name of Company: .....

Unique Entity No. / Registration No.: .....

Notice is hereby given that an application for placing the abovenamed company under the judicial management of a judicial manager by the High Court was, on the ..... day of ..... [month] ..... [year], filed by the company or its directors \*pursuant to a resolution of its members or the board of directors / by ..... [name of creditor] of ..... [creditor's address], a [contingent or prospective] creditor or creditors and that the said application is directed to be heard before the Court at ..... a.m. / p.m. on the ..... day of ..... [month] ..... [year], and ..... [name of proposed judicial manager] of ..... [proposed judicial manager's firm's name] has been nominated as the judicial manager; and any person who intends to oppose the making of an order under section 91(6)(b) or the nomination of a judicial manager under section 91(3)(d) may appear at the hearing or by his solicitor for that purpose; and a copy of the application and its supporting affidavit will be furnished to any creditor or member of the company requiring them by the undersigned on payment of the reasonable charge.

FIRST SCHEDULE — *continued*

The applicant's address is .....

.....

The applicant's solicitor is..... [name of solicitor's firm] of .....

.... [solicitor's firm's address]

Signed (a) .....

*Note:* Any person who intends to appear at the hearing of the application must serve on or send by post to (b) ..... notice in writing of his intention so to do. The notice must state the name and address of the person, or if a firm, the name and address of the firm, and must be signed by the person or firm, or his or their solicitor (if any). Unless otherwise directed by the Court, the notice must be served and, if sent by post, must be posted in such sufficient time as in the ordinary course of post to reach (b) at least 3 clear working days before the ..... day of ..... [month] ..... [year] (the day before the day appointed for the hearing of the application).

(a) To be signed by the solicitor to the applicant or by the applicant if he has no solicitor.

(b) Solicitor or applicant, as the case may be.

*\*Delete where inapplicable*

FIRST SCHEDULE — *continued*

## FORM CIR-6

Rule 51(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020AFFIDAVIT OF SERVICE OF APPLICATION FOR  
JUDICIAL MANAGEMENT ORDER

Name of Company: .....

Unique Entity No. / Registration No.: .....

I, ..... [name of declarant] of .....  
[declarant's address], Singapore \*make oath / affirm and say as follows:

1. (In the case of service of the application on a company by leaving it with a member, officer or employee at the registered office.)

That I did on the ..... day of ..... [month] ..... [year] serve the abovenamed company with the abovementioned application and its supporting affidavit by delivering to and leaving with ..... [name and description] a member (or officer) (or employee) of the company a copy of the abovementioned application and supporting affidavit, duly sealed with the seal of the Court, at ..... [company's registered office], at ..... a.m. / p.m.

2. (In the case of no member, officer or employee of the company being found at the registered office.)

That I did on the ..... day of ..... [month] ..... [year] having failed to find any member, officer or employee of the abovenamed company at ..... [company's registered office], leave there a copy of the abovementioned application and its supporting affidavit, duly sealed with the seal of the Court, at ..... a.m. / p.m. [add with whom such documents were left, or where, e.g. affixed to door of office, or placed in letter box, or otherwise.]

3. (In the case of directions by the Court as to the member or members of the company to be served.)

That I did on the ..... day of ..... [month] ..... [year], serve ..... [name or names and description] with a copy of the abovementioned application

---

---

FIRST SCHEDULE — *continued*

and its supporting affidavit, duly sealed with the seal of the Court, by delivering the application and affidavit personally to the said ..... [name of place], at ..... [address of place] at ..... a.m. / p.m.

4. The application and its supporting affidavit are now produced and shown to me, and collectively marked 'A'.

Sworn or affirmed at, etc.

*\*Delete where inapplicable*

FIRST SCHEDULE — *continued*

FORM CIR-7

Rule 53(3)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE OF INTENTION TO APPEAR AT APPLICATION FOR  
JUDICIAL MANAGEMENT ORDER

Name of Company: .....

Unique Entity No. / Registration No.: .....

Take notice that ..... of .....

\*creditor (creditors) for \$..... of the abovenamed company being a majority in number and value of the creditors  
\*being a person (persons) who \*has (have) appointed /\*is (are) entitled to appoint a receiver and manager intend(s) to appear at the  
hearing of the application advertised to be heard on the ..... day of ..... [month] ..... [year] and to oppose

\*the nomination of ..... as the judicial manager made by the applicant in the application pursuant to  
section 91(3)(d) of the Insolvency, Restructuring and Dissolution Act 2018.

\*the making of a judicial management order pursuant to section 91(6)(b) of the Insolvency, Restructuring and Dissolution Act  
2018.

FIRST SCHEDULE — *continued*

Signed (b) .....

The address of the \*person / solicitor's firm is:

.....

- (a) State the full name and address.
- (b) To be signed by the person or his solicitor.

*\*Delete where inapplicable*

FIRST SCHEDULE — *continued*

## FORM CIR-8

Rule 54(1)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020LIST OF PARTIES INTENDING TO APPEAR  
AT THE HEARING OF APPLICATION FOR  
JUDICIAL MANAGEMENT ORDER

Name of Company: .....

Unique Entity No. / Registration No.: .....

The following are the names of those who have given notice of their intention to attend the hearing of the application herein, on the ..... day of ..... [month] ..... [year].

1. Name:

Address:

Name and Address of Solicitors of party who has given notice:

Amount of Debt [Creditor]:

Opposing:

Supporting:

2. Name:

Address:

Name and Address of Solicitors of party who has given notice:

Amount of Debt [Creditor]:

Opposing:

Supporting:

3. Name:

FIRST SCHEDULE — *continued*

Address:
Name and Address of Solicitors of party who has given notice:
Amount of Debt [Creditor]:
Opposing:
Supporting:

[Signature] .....

[Name of \*applicant / solicitor for the applicant]

*\*Delete where inapplicable*

FORM CIR-9

Rule 58

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

ORDER OF COURT FOR JUDICIAL MANAGEMENT

(Title)

The ..... day of ..... [month] ..... [year]

Upon the application of ..... [name of applicant] on the ..... day of ..... [month] ..... [year] being filed with the Court, and upon hearing the solicitor for the applicant, and the solicitor for ..... [name of party other than the applicant], and upon reading the application, an affidavit of ..... [name of applicant] filed, supporting the application, an affidavit of ..... [name of party other than the applicant], filed, the ..... day of ..... [month] ..... [year] the *Gazette* of the ..... day of ..... [month] ..... [year] the ..... newspaper of the ..... day of ..... [month] ..... [year] [enter any other papers], each containing an advertisement of the application [enter any other evidence], this Court ordered:

- (1) that the abovenamed company be placed under the judicial management of a judicial manager under Part 7 of the Insolvency, Restructuring and Dissolution Act 2018 for the following purpose(s): ..... [state the purpose];

FIRST SCHEDULE — *continued*

- (2) that ..... [name of judicial manager] be appointed judicial manager of the company; and
- (3) that the affairs, business and property of the company be managed by the judicial manager during the period in which this Order is in force.

*Note:* It will be the duty of such of the persons as are liable to make out or concur in making out a statement of affairs as the judicial manager may require, to attend on him at such time and place as he may appoint and to give him all information he may require.

FORM CIR-10

Rule 61

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020  
AFFIDAVIT OF DELIVERY OF NOTICES OF MEETING

Name of Company: .....

Unique Entity No. / Registration No.: .....

I, .....[name of deponent] a (a) .....,  
\*make oath / affirm and say as follows:

- 1 That I did on the ..... day of ..... [month] ..... [year] send to each creditor mentioned in the company’s statement of affairs a notice of the time and the place of the (b) ..... in the form hereunto annexed marked ‘A’.
- 2 That the notices for creditors were addressed to the creditors respectively, according to their respective names and addresses appearing in the statement of affairs of the company.
- 3 That the said notices were delivered \*personally / by prepaid registered post / by electronic means in accordance with section 442 of the Insolvency, Restructuring and Dissolution Act 2018.

Sworn or affirmed, etc.

FIRST SCHEDULE — *continued*

(a) State the description of the deponent.

(b) Insert here “general” or “adjourned general” or “first” meeting of creditors.

*\*Delete where inapplicable*

## FORM CIR-11

Rule 63(1)(a)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

CWU O.S. No.            )

of [year]                )

(Seal)

In the Matter of the Insolvency, Restructuring and  
Dissolution Act 2018 (Act 40 of 2018)

AND

In the Matter of ..... [name of  
company]

*Applicant.*

ORIGINATING SUMMONS

Let all parties concerned attend before the Judge on ..... [date] at .....  
[time] on the hearing of an application by the applicant that:

- (1) a winding up order be made against the applicant; and
- (2) ..... [name of liquidator] be appointed as liquidator of the  
applicant.

Dated this ..... day of ..... [month] ..... [year]

FIRST SCHEDULE — *continued**Registrar.*

This summons is taken out by ..... [name of solicitor's firm],  
 solicitor for the applicant whose address is .....  
 ..... [solicitor's firm's address]

*Note:* This summons must be served together with a supporting affidavit of the application.

This summons may not be served more than 6 calendar months after the above date unless renewed by order of the Court.

## FORM CIR-12

Rule 63(1)(b)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
 (ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
 (CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

CWU O.S. No.         )  
 of [year]                 )  
 (Seal)

In the Matter of the Insolvency, Restructuring and  
 Dissolution Act 2018 (Act 40 of 2018)

AND

In the Matter of .....[name of  
 company]

Between

*Plaintiff.*

and

*Defendant.*

ORIGINATING SUMMONS

Let all parties concerned attend before the Judge on ..... [date] at  
 ..... [time] on the hearing of an application by the plaintiff that:

- (1) a winding up order be made against the defendant;

FIRST SCHEDULE — *continued*

- (2) ..... [name of liquidator] be appointed as liquidator of the defendant; and
- (3) (if appropriate) the costs of the proceedings be taxed, if not fixed or agreed and be paid to the plaintiff out of the assets of the defendant.\*

Dated this ..... day of ..... [month] ..... [year]

*Registrar.*

This summons is taken out by ..... [name of solicitor's firm],  
solicitor for the applicant whose address is .....  
..... [solicitor's firm's address]

*Note:* This summons must be served together with a supporting affidavit of the application.

This summons may not be served more than 6 calendar months after the above date unless renewed by order of the Court.

If a defendant does not attend by his solicitor at the time and place abovementioned such order will be made as the Court may think just and expedient.

\* If not appropriate, to draft in the costs order prayed for.

## FORM CIR-13

Rule 68(4)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

AFFIDAVIT OF SERVICE OF  
WINDING UP APPLICATION AND SUPPORTING AFFIDAVIT ON  
MEMBERS, OFFICERS OR EMPLOYEES

(Title)

In the matter of a winding up application dated ..... day of  
..... [month] ..... [year] I, ..... [name of  
declarant] of ..... [declarant's address], \*make  
oath / affirm and say as follows:

---



---

FIRST SCHEDULE — *continued*

1. [In the case of service of winding up application on a company by leaving it with a member, officer or employee at the registered office, or if no registered office, at the principal or last known principal place of business of the company.]

That I did on the ..... day of ..... [month] ..... [year] serve the abovenamed company with the abovementioned winding up application and supporting affidavit by delivering to and leaving with ..... [name and description] a member (or officer) (or employee) of the company a copy of the abovementioned winding up application and supporting affidavit, duly sealed with the seal of the Court, at ..... [office or place of business as aforesaid], at ..... a.m. / p.m.

2. [In the case of no member, officer or employee of the company being found at the registered office or place of business.]

That I did on the ..... day of ..... [month] ..... [year] having failed to find any member, officer or employee of the abovenamed company at ..... [registered office or place of business], leave there a copy of the abovementioned winding up application and supporting affidavit, duly sealed with the seal of the Court, at ..... a.m. / p.m. [add with whom such sealed copy was left, or where, e.g. affixed to door of offices, or placed in letter box, or otherwise.]

3. [In the case of directions by the Court as to the member or members of the company to be served.]

That I did on the ..... day of ..... [month] ..... [year] serve ..... [name or names and description] with a copy of the abovementioned winding up application and supporting affidavit, duly sealed with the seal of the Court, by delivering the winding up application and supporting affidavit personally to the said ..... [name of place], at ..... [address of place] at ..... a.m. / p.m.

4. The winding up application and supporting affidavit are now produced and shown to me, and collectively marked 'A'.

FIRST SCHEDULE — *continued*

Sworn or affirmed at, etc.

*\*Delete where inapplicable*

## FORM CIR-14

Rule 68(5)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

AFFIDAVIT OF SERVICE OF  
WINDING UP APPLICATION ON LIQUIDATOR

(Title)

In the matter of an application dated ....., for winding up the above company by the Court.

I, ..... [name of declarant], of .....  
[declarant's address], \*make oath / affirm and say:

That I did, on the ..... day of ..... [month] ..... [year] serve ..... [name and description] the liquidator of the abovenamed company, with a copy of the abovementioned winding up application and supporting affidavit, duly sealed with the seal of the Court, by delivering the copy of the winding up application and supporting affidavit personally to the liquidator's office, at ..... [address of place] at ..... a.m. / p.m.

The said winding up application and supporting affidavit are now produced and shown to me, and collectively marked 'A'.

Sworn or affirmed at, etc.

FIRST SCHEDULE — *continued*

*\*Delete where inapplicable*

FIRST SCHEDULE — continued

FORM CIR-15

Rule 70(3)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE OF INTENTION TO  
APPEAR ON WINDING UP APPLICATION

Name of Company: .....

Unique Entity No. / Registration No.: .....

Take notice that ..... of (a) .....  
..... a \*creditor for \$ ..... / contributory holding (b) .....  
. shares in the above company intends to appear on the hearing of the winding up application advertised to be heard on the .....  
day of ..... [month] ..... [year] and to support (or oppose) such winding up application.

Signed (c) .....

The address of the \*person / solicitor's firm is:  
.....

FIRST SCHEDULE — *continued*

.....

- (a) State the full name, or if a firm, the name of the firm and address.
- (b) State number and class of shares held.
- (c) To be signed by the person, firm or his solicitor.

*\*Delete where inapplicable*

FIRST SCHEDULE — *continued*

FORM CIR-16

Rule 71(1)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

LIST OF PARTIES INTENDING TO ATTEND  
THE HEARING OF A WINDING UP APPLICATION

Name of Company: .....

Unique Entity No. / Registration No.: .....

The following are the names of those who have given notice of their intention to attend the hearing of the application herein, on the .....day of ..... [month] ..... [year]

<p>1. Name:</p> <p>Address:</p> <p>Name and Address of Solicitors of party who has given notice:</p> <p>Amount of Debt [Creditor]:</p> <p>Number of Shares [Contributory]:</p> <p>Opposing:</p> <p>Supporting:</p> <p>2. Name:</p> <p>Address:</p> <p>Name and Address of Solicitors of party who has given notice:</p> <p>Amount of Debt [Creditor]:</p> <p>Number of Shares [Contributory]:</p> <p>Opposing:</p> <p>Supporting:</p>
--

FIRST SCHEDULE — *continued*

3. Name:

Address:

Name and Address of Solicitors of party who has given notice:

Amount of Debt [Creditor]:

Number of Shares [Contributory]:

Opposing:

Supporting:

Signature: .....

.....

Name of \*applicant / solicitor  
for the applicant*\*Delete where inapplicable*

## FORM CIR-17

Rule 76(1)(a)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020NOTICE TO LIQUIDATOR OF ORDER  
PRONOUNCED ON APPLICATION FOR WINDING UP

(Title)

To the Liquidator

[Address]

Order pronounced this ..... day of ..... [month] ..... [year] by  
Justice ..... [name of Judge] on the application for winding up of  
the undermentioned company under the Insolvency, Restructuring and

---

---

FIRST SCHEDULE — *continued*

Dissolution Act 2018 and for the appointment of ..... [name of liquidator] as liquidator.

Name of company :

Unique Entity No. /  
Registration No. :

Registered office of company :

Applicant's solicitor :

Date of filing of winding up  
application :

FIRST SCHEDULE — *continued*

FORM CIR-18

Rule 76(1)(b)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)  
INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE OF WINDING UP ORDER

In the matter of ..... [name of company].

Winding up Order made ..... [month] ..... [year]

Name and address of liquidator .....  
.....

*Applicant or his solicitor.*

*Note:*

(a) All creditors of the abovenamed company should file their proof of debt with the liquidator who will be administering all affairs of the company.

FIRST SCHEDULE — *continued*

FIRST SCHEDULE — *continued*

## FORM CIR-19

Rule 76(3)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

## ORDER FOR WINDING UP BY THE COURT

(Title)

The ..... day of ..... [month] ..... [year]

Upon the application of ..... [name of applicant] a creditor (or contributory) of the abovenamed company, on the ..... day of ..... [month] ..... [year] preferred unto the Court, and upon hearing the solicitor for the applicant, and ..... for ..... [insert relevant details], and upon reading the winding up application, an affidavit of ..... [name of applicant], filed, and ..... [name of other parties] supporting the winding up application, an affidavit of ..... [name of other parties], filed the ..... day of ..... [month] ..... [year], the *Gazette* of the ..... day of ..... [month] ..... [year], the newspaper of the ..... day of ..... [month] ..... [year] [enter any other papers], each containing an advertisement of the winding up application [enter any other evidence], this Court do order:

- (a) that the company be wound up by the Court under section [ ] of Part [ ] of the Insolvency, Restructuring and Dissolution Act 2018; and
- (b) that ..... [name of liquidator] be appointed (provisional) liquidator of the company.
- (c) (if appropriate) the costs of the proceedings be taxed, if not fixed or agreed and be paid to the plaintiff out of the assets of the defendant.\*

*Note:* It will be the duty of such of the persons as are liable to make out or concur in making out a statement of affairs as the (provisional) liquidator may require, to attend on him at such time and place as he may appoint and to give him all information he may require.

\*Delete where inapplicable

---

---

FIRST SCHEDULE — *continued*

FIRST SCHEDULE — *continued*

FORM CIR-20

Rule 78

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

ORDER APPOINTING PROVISIONAL LIQUIDATOR  
AFTER MAKING OF WINDING UP APPLICATION  
AND BEFORE ORDER TO WIND UP

(Title)

Upon the application of ..... [name of applicant], and upon reading, ..... [insert relevant details], the Court do hereby appoint ..... [name of liquidator] to be provisional liquidator of the abovenamed company until the making of a winding up order herein or until further order. The duties to be performed by the provisional liquidator are as follows:

The nature and description of the property of which the provisional liquidator is ordered to take possession is as follows:

.....  
.....

FIRST SCHEDULE — continued

FORM CIR-21

Rule 79(1)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE OF APPOINTMENT  
AND SITUATION OF OFFICE OF LIQUIDATOR(S)

Name of Company: .....

Unique Entity No. / Registration No.: .....

Notice is hereby given that \*Mr. / Ms. .... [name of liquidator] of ..... [name of liquidator's firm],  
NRIC / Passport No. ...., has been appointed as liquidator of the abovenamed company pursuant to an Order of Court on the ....  
.... day of ..... [month] ..... [year].

The details of the liquidator's office address are as follows:

.....  
.....

FIRST SCHEDULE — *continued*

Dated this ..... day of ..... [month] ..... [year].

.....  
Liquidator

*\*Delete where inapplicable*

FORM CIR-22

Rule 79(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE OF CHANGE IN SITUATION  
OF OFFICE OF LIQUIDATOR(S)

Name of Company: .....

Unique Entity No. / Registration No.: .....

FIRST SCHEDULE — *continued*

Notice is hereby given that the address of \*Mr. / Ms. .... [name of liquidator] of ..... [name of liquidator] of ..... [name of liquidator's firm], NRIC / Passport No. ...., who is the appointed Liquidator of the abovenamed company, has been changed to the following on the ..... day of ..... [month] ..... [year]:

The details of the Liquidator's new office address are as follows:

.....  
.....

Dated this ..... day of ..... [month] ..... [year].

.....  
Liquidator

*\*Delete where inapplicable*

FIRST SCHEDULE — *continued*

## FORM CIR-23

Rule 80(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020REPORT OF RESULT OF MEETING OF  
CREDITORS OR CONTRIBUTORIES

In the matter of ..... [name of company]

I, ..... [name of person], the Official Receiver (or, as the case may be) chairman of a meeting of the creditors (or contributories) of the abovenamed company summoned by advertisement dated the ..... day of ..... [month] ..... [year], and held on the ..... day of ..... [month] ..... [year] at ..... a.m. / p.m. in the ..... [place of meeting], do hereby report to the Court the result of such meeting as follows:

The meeting was attended, either personally or by proxy, by ..... [no. of creditors] creditors whose proofs of debt against the said company were admitted for voting purposes, amounting to the value of \$.....; or by ..... contributories, holding in the whole ..... [no. of shares] share in the company, and entitled respectively by the regulations of the company to the number of votes hereinafter mentioned.

The question submitted to the meeting was, whether the creditors (or contributories) of the company wished that (here state proposal submitted to the meeting).

The meeting was unanimously of opinion that the proposal should (or should not) be adopted: (or the result of the voting upon such question was as follows:) (a)

Resolutions at meetings	Voting on resolutions			
	For		Against	
	No.	Amount.	No.	Amount.
(State the substance of any resolutions passed and give names of Committee of Inspection (if any) and				

FIRST SCHEDULE — *continued*

amount of their proofs if Creditors or shares if Contributories.)				
Creditors -				
	No. of Shares	Votes	No. of Shares	Votes
Contributories -				

Dated this ..... day of ..... [month] ..... [year].

.....  
Chairman

(a) To set out the majorities by which the respective resolutions were carried.

## FORM CIR-24

Rule 80(6)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE OF APPOINTMENT  
OF LIQUIDATOR

In the matter of ..... [name of company]

By Order of the ....., dated the ..... day of ..... [month]  
..... [year], \*Mr. / Ms. .... [name of liquidator] of  
..... [name of liquidator's firm] has been appointed liquidator  
of the abovenamed company with (or without) a committee of inspection.

Dated this ..... day of ..... [month] ..... [year].

---



---

FIRST SCHEDULE — *continued*

*\*Delete where inapplicable*

FORM CIR-25

Rule 80(8)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

ADVERTISEMENT OF APPOINTMENT  
OF LIQUIDATOR

In the matter of ..... [name of company]

By Order of the ..... , dated the ..... day of ..... [month]  
..... [year], \*Mr. / Ms. .... [name of liquidator] of  
..... [name of liquidator's firm] has been appointed liquidator  
of the abovenamed company with (or without) a committee of inspection.

Dated this ..... day of ..... [month] ..... [year].

*\*Delete where inapplicable*

FORM CIR-26

Rule 84(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

REPORT OF RESULT OF MEETING OF  
CREDITORS OR CONTRIBUTORIES

In the matter, ..... [name of company]

FIRST SCHEDULE — *continued*

I, ..... [name of liquidator], the liquidator (or, as the case may be) chairman of a meeting of the creditors (or contributories) of the abovenamed company summoned by advertisement dated the ..... day of ..... [month] ..... [year], and held on the ..... day of ..... [month] ..... [year] at ..... a.m. / p.m. in the ..... [place of meeting], do hereby report to the Court the result of such meeting as follows:

The meeting was attended, either personally or by proxy, by ..... [no. of creditors] creditors whose proofs of debt against the said company were admitted for voting purposes, amounting to the value of \$.....; or by ..... contributories, holding in the whole ..... [no. of shares] share in the company, and entitled respectively by the regulations of the company to the number of votes hereinafter mentioned.

The question submitted to the meeting was, whether the creditors (or contributories) of the company wished that (here state proposal submitted to the meeting).

The meeting was unanimously of opinion that the proposal should (or should not) be adopted: (or the result of the voting upon such question was as follows:) (a)

Resolutions at meetings	Voting on resolutions			
	For		Against	
	No.	Amount.	No.	Amount.
(State the substance of any resolutions passed and amount of their proofs if Creditors or shares if Contributories.)				
Creditors -				
	No. of Shares	Votes	No. of Shares	Votes
Contributories -				

Dated this ..... day of ..... [month] ..... [year].

.....  
Chairman

---



---

FIRST SCHEDULE — *continued*

(a) To set out the majorities by which the respective resolutions were carried.

FORM CIR-27

Rule 89

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE OF MEETING (GENERAL FORM)

Name of Company: .....

Unique Entity No. / Registration No.: .....

Notice is hereby given that a meeting of creditors (or contributories) in the above matter will be held at ..... [place of meeting] on the .... day of ..... [month] ..... [year] at ..... a.m. / p.m.

Agenda

(a)

Dated this .... day of ..... [month] ..... [year].

Signed (b) .....

Forms of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged not later than ..... a.m. / p.m. on the ..... day of ..... [month] ..... [year].

(a) Insert purpose for which meeting called.

(b) "Liquidator" or "Official Receiver".

FIRST SCHEDULE — *continued*

## FORM CIR-28

Rule 95(5)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020LIST OF CREDITORS ASSEMBLED  
TO BE USED AT EVERY MEETING

(Title)

Meeting held at ..... [place of meeting] this ..... day  
of..... [month] ..... [year].

Number	Name of creditors present or represented	Amount of proof
1		
2		
3		
4		
5		
6		
7		
8		
9		
	Total number of creditors present or represented.	

## FORM CIR-29

Rule 96(2)(a)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

FIRST SCHEDULE — *continued*INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

## NOTICE OF ADJOURNMENT OF MEETING

Name of Company: .....

Unique Entity No. / Registration No.: .....

Notice is hereby given that the (a) ..... meeting of (b) ..... in the above matter was held at ..... [place of meeting] on the ..... day of ..... [month] ..... [year] at ..... a.m. / p.m.; but it appearing that (c) ..... the meeting was adjourned until the ..... day of ..... [month] ..... [year] at ..... a.m. / p.m. then to be held at the same place.

.....  
Chairman

(a) "First" or as the case may be.

(b) Insert "creditors" or "contributories", as the case may be.

(c) State reason for adjournment.

## FORM CIR-30

Rule 104(1)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

## GENERAL PROXY

(Title)

I, (a) ..... of ..... [address of person or firm], a creditor [or contributory] hereby appoint (b) ..... as (c) ..... general proxy to vote at the meeting of creditors (or contributories) to be held in the above matter on the ..... day of ..... [month] .....[year], or at any adjournment thereof.

FIRST SCHEDULE — *continued*

Dated this ..... day of ..... [month] ..... [year]

(Signature / Common seal) (d) .....

(Signature) (e) .....

Witness: .....

## NOTES

1. The person appointed general proxy must be either the Official Receiver or a person in the regular employ of the creditor [or contributory].
2. The proxy must be lodged with the liquidator not later than the time named for that purpose in the notice convening the meeting at which it is to be used.
3. This instrument appointing a proxy or proxies must be under the hand of the appointor or of his attorney duly authorised in writing. Where the instrument appointing a proxy or proxies is executed by a corporation, it must be executed either under its seal or under the hand of any officer or attorney duly authorised.
  - (a) If a firm writes “We” instead of “I”, and set out the full name of the firm.
  - (b) Insert “Mr. or a clerk, manager, etc., in my regular employ”, in which case the standing of the person appointed must be clearly set out, or “the Official Receiver in the above matter”.
  - (c) “My” or “our”.
  - (d) If a firm, sign the firm’s trading title, and add “by A.B., a partner in the firm”.
  - (e) The signature of the creditor or contributory appointing a proxy must not be attested as witness by the person nominated as proxy.

## FORM CIR-31

Rule 104(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

## SPECIAL PROXY

FIRST SCHEDULE — *continued*

(Title)

I, (a) ..... of .....[address of person or firm], a creditor (or contributory), hereby appoint (b) ..... as (c) ..... proxy at the meeting of creditors (or contributories) to be held on the ..... day of ..... [month] ..... [year], or at any adjournment thereof, to vote (d) .....

Dated this ..... day of ..... [month] ..... [year]

(Signature / Common Seal) (e) .....

(Signature) .....

Witness: .....

## NOTES

1. A creditor (or contributory) may give a special proxy to any specified meeting or adjournment thereof on all or any of the following matters:

- (a) for or against the appointment or continuance in office of any specified person as liquidator or as member of the committee of inspection; and
- (b) on all questions relating to any matter, other than those above referred to, arising at a specified meeting or adjournment thereof.

2. The proxy must be lodged with the Official Receiver or liquidator not later than the time named for that purpose in the notice convening the meeting at which it is to be used.

3. This instrument appointing a proxy or proxies must be under the hand of the appointor or of his attorney duly authorised in writing. Where the instrument appointing a proxy or proxies is executed by a corporation, it must be executed either under its seal or under the hand of any officer or attorney duly authorised.

(a) If a firm writes “We” instead of “I”, and set out the full name of the firm.

FIRST SCHEDULE — *continued*

- (b) Insert “Mr. or a clerk, manager, etc., in my regular employ”, in which case the standing of the person appointed must be clearly set out, or “the Official Receiver in the above matter”.
- (c) “My” or “our”.
- (d) Insert the word “for” or the word “against”, as the case may require, and specify the particular resolution.
- (e) If a firm, sign the firm’s trading title and add “by A.B., partner in the firm”.

## FORM CIR-32

Rule 114(3)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE TO CONTRIBUTORIES OF APPOINTMENT TO SETTLE  
LIST OF CONTRIBUTORIES

(Title)

Take notice that I, ....., the Liquidator of the abovenamed company, have determined the ..... day of ..... [month] ..... [year], at ..... a.m. / p.m., at ..... [place of meeting] to settle the list of the contributories of the abovenamed company, made out by me, pursuant to the Insolvency, Restructuring and Dissolution Act 2018 and the rules made thereunder, and that you are included in such list in the character and for the number of shares (or extent of interest) stated below; and if no sufficient cause is shown by you to the contrary at the time and place aforesaid, the list will be settled, including you herein.

Dated this ..... day of ..... [month] ..... [year]

To: ..... [name of contributory]  
..... [address of contributory]

.....  
Liquidator

FIRST SCHEDULE — *continued*

No.	Name	Address	Description	In what character included (a)	Number of shares (or extent of interest)

(a) In own right, being representatives of, or liable to the debts of, others.

## FORM CIR-33

Rule 115(1)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

PROVISIONAL LIST OF CONTRIBUTORIES TO BE MADE OUT  
BY LIQUIDATOR

(Title)

The following is a list of members of the company liable to be placed on the list of contributories of the said company, made out by me from the books and papers of the company, together with their respective addresses and the number of shares (or extent of interest) to be attributed to each, so far as I have been able to make out or ascertain the same.

In the first part of the list, the persons who are contributories in their own right are distinguished.

In the second part of the list, the persons who are contributories as being representatives of, or being liable to the debts of others, are distinguished.

## FIRST PART

## CONTRIBUTORIES IN THEIR OWN RIGHT

No.	Name	Address	Description	Number of shares (or extent of interest)

FIRST SCHEDULE — *continued*

## SECOND PART

CONTRIBUTORIES AS BEING REPRESENTATIVES OF,  
OR LIABLE TO THE DEBTS OF, OTHERS

No.	Name	Address	Description	Number of shares (or extent of interest)

## FORM CIR-34

Rule 116(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020CERTIFICATE OF LIQUIDATOR OF FINAL SETTLEMENT  
OF THE LIST OF CONTRIBUTORIES

(Title)

Pursuant to the Insolvency, Restructuring and Dissolution Act 2018 and to the rules made thereunder, I, ..... [name of liquidator], the undersigned, being the liquidator of the abovenamed company, hereby certify that the result of the settlement of the list of contributories of the abovenamed company, so far as the list has been settled, up to the date of this certificate, is as follows:

1. The persons whose names are set forth in the second column of the First Schedule hereto have been included in the list of contributories as contributories of the said company in respect of the (a) ..... set opposite the names of such contributories respectively in that Schedule.

I have, in the first part of that Schedule, distinguished such of the persons included in the list as are contributories in their own right.

I have, in the second part of that Schedule, distinguished such of the persons included in the list as are contributories as being representatives of or being liable to the debts of others.

FIRST SCHEDULE — *continued*

2. The persons whose names are set forth in the second column of the Second Schedule hereto, and were included in the provisional list of contributories, have been excluded from the list of contributories.

3. I have, in the sixth column of the first part of the First Schedule and in the seventh column of the second part of the First Schedule and in the same column of the Second Schedule, set forth opposite the name of each of the persons respectively the date when such person was included in or excluded from the said list of contributories.

4. Before settling the said list, I was satisfied by the affidavit of ..... [name of person], ..... [person's relation to liquidator], duly filed with the proceedings herein, that notice was duly sent by post to each of the persons mentioned in the list, informing him that he was included in that list in the character and for the ..... (a) stated therein, and of the day appointed for finally settling the list.....

Dated this ..... day of ..... [month] ..... [year]

In the matter of ..... [name of company]

The FIRST SCHEDULE above referred to.

## FIRST PART

## CONTRIBUTORIES IN THEIR OWN RIGHT

No.	Name	Address	Description	Number of shares (or extent of interest)	Date when included in the list

In the matter of ..... [name of company]

## SECOND PART

FIRST SCHEDULE — *continued*CONTRIBUTORIES AS BEING REPRESENTATIVES OF,  
OR LIABLE TO THE DEBTS OF, OTHERS

No.	Name	Address	Description	In what character included (b)	Number of shares (or extent of interest)	Date when included in the list

In the matter of ..... [name of company]

The SECOND SCHEDULE above referred to.

No.	Name	Address	Description	In what character proposed to be included (b)	Number of shares (or extent of interest)	Date when excluded in the list

(a) "Number of shares" or "extent of interest".

(b) Being representatives of, or liable to the debts of, others.

FORM CIR-35

Rule 117(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

FIRST SCHEDULE — *continued*

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE TO CONTRIBUTORY OF  
FINAL SETTLEMENT OF LIST OF CONTRIBUTORIES

(Title)

Take notice that I, ..... [name], the liquidator of the abovenamed company, have, by certificate, dated the ..... day of ..... [month] ..... [year], under my hand, finally settled the list of contributories of the company, and that you are included in such list in the character and for the number of shares (or extent of interest) stated below.

Any application by you to vary the said list of contributories or, that your name may be excluded therefrom, must be made by you to the Court after the date of the service [on you] of the / this notice, or the application will not be entertained.

The said list may be inspected by you upon an application to the Registrar.

Dated this ..... day of ..... [month] ..... [year]

.....  
Liquidator

To: ..... [name of contributory]  
..... [address of contributory]

No. on list	Name	Address	Description	In what character included (a)	Number of shares (or extent of interest)

(a) In own right, being representatives of, or liable to the debts of, others.

FIRST SCHEDULE — *continued*INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

## SUPPLEMENTAL LIST OF CONTRIBUTORIES

(Title)

1. The following is a list of persons who, since making out the list of contributories herein, dated the ..... day of ..... [month] ..... [year], I have ascertained are, or have been, holders of shares in [or members of] the abovenamed company, and to the best of my judgment are contributories of the company.
2. The said supplemental list contains the names of such persons together with their respective addresses and the number of shares (or extent of interest) to be attributed to each.
3. In the first part of the list such of the persons as are contributories in their own right are distinguished.
4. In the second part of the list such of the persons as are contributories as being representatives of, or being liable to the debts of others, are distinguished.

[The supplemental list is to be made out in the same form as the original list.]

## FORM CIR-37

Rule 121(3)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020NOTICE TO EACH MEMBER OF COMMITTEE OF INSPECTION  
OF MEETING FOR SANCTION TO PROPOSED CALL

(Title)

Take notice that a meeting of the committee of inspection of the above company will be held at ..... on the (a) ..... day of ..... [month] .

---



---

FIRST SCHEDULE — *continued*

..... [year], at ..... a.m. / p.m., for the purpose of considering and obtaining the sanction of the committee to a call of \$..... per share proposed to be made by the liquidator on the contributories.

Annexed hereto is a statement showing the necessity for the proposed call and the amount required.

Dated this ..... day of ..... [month] ..... [year]

.....  
Liquidator

STATEMENT

1. The amount due in respect of proofs admitted against the company, and the estimated amount of the costs, charges, and expenses of the winding up, form in the aggregate the sum of \$..... or thereabouts.
2. The assets of the company are estimated to realise the sums of \$..... There are no other assets, except the amounts due from certain of the contributories to the company, and in my opinion it will not be possible to realise in respect of the said amounts more than \$.....
3. The list of contributories has been duly settled, and persons have been settled on the list in respect of the total number of ..... shares.
4. For the purpose of satisfying the several debts and liabilities of the company and of paying the costs, charges and expenses of the winding up, I estimate that a sum of \$..... will be required in addition to the amount of the company's assets hereinbefore mentioned.
5. In order to provide the said sum of \$..... it is necessary to make a call on the contributories, and having regard to the probability that some of them will partly or wholly fail to pay the amount of the call, I estimate that for the purpose of realising the amount required it is necessary that a call of \$..... per share should be made.

(Annex tabular statement showing amounts of debts, costs, etc., and of assets)

- (a) To be a date not less than 7 days after the date when the notice will reach the person to whom it is addressed.

FORM CIR-38

FIRST SCHEDULE — *continued*

Rule 121(4)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE OF MEETING OF COMMITTEE OF INSPECTION  
TO SANCTION PROPOSED CALL

(Title)

Notice is hereby given that the undersigned liquidator of the abovenamed company proposes that a call should be made on all the contributories of the said company (or, as the case may be) of \$..... per share, and that he has summoned a meeting of the committee of inspection of the company, to be held at ..... [place of meeting] on the ..... day of ..... [month] ..... [year] at ..... a.m. / p.m., to obtain their sanction to the proposed call.

Each contributory may attend the meeting, and be heard or make any communication in writing to the Liquidator or the members of the committee of inspection in reference to the intended call.

A statement showing the necessity of the proposed call and the purpose for which it is intended may be obtained on application to the liquidator at his office at ..... [liquidator's address].

Dated this .... day of ..... [month] ..... [year]

.....  
Liquidator

FORM CIR-39

Rule 121(6)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

RESOLUTION OF COMMITTEE OF INSPECTION  
SANCTIONING CALL

FIRST SCHEDULE — *continued*

(Title)

Resolved that a call of \$..... per share be made by the liquidator on all the contributories of the company (or, as the case may be).

Dated this ..... day of ..... [month] ..... [year]

.....  
Members of the Committee of Inspection

## FORM CIR-40

Rule 122(1)(a)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

## SUMMONS FOR LEAVE TO MAKE A CALL

(Title)

Let the persons named in the second column of the Schedule hereto, being contributories of the abovenamed company, as shown in the fourth column of the Schedule, attend at ..... [place of hearing] on the ..... day of ..... [month] ..... [year] at ..... a.m. / p.m. on the hearing of an application on the part of the (Official Receiver and) Liquidator, of the company for an order that he may be at liberty to make a call to the amount of \$..... per share on all the contributories (or, as the case may be) of the company.

Dated this ..... day of ..... [month] ..... [year]

This summons was taken out by .....[name of solicitor's firm] of ..... [solicitor's firm's address] solicitors for the (Official Receiver and) Liquidator.

FIRST SCHEDULE — *continued*

To: ..... [name of contributory]  
..... [address of contributory]

*Note:* If you do not attend either in person or by your solicitor, at the time and place abovementioned, such order will be made and proceedings taken as the Court may think just and expedient.

The SCHEDULE above referred to.

THE SCHEDULE

No.	Name	Address	In what character included (a)

(a) In own right, being representatives of, or liable to the debts of, others.

FORM CIR-41

Rule 122(1)(d)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

AFFIDAVIT OF LIQUIDATOR IN SUPPORT OF  
PROPOSAL FOR CALL

(Title)

I, ..... [name of liquidator] of ....., [name of liquidator’s firm] the liquidator of the abovenamed company make \*oath / affirm and say as follows:

---



---

FIRST SCHEDULE — *continued*

1. I have in the schedule now produced and shown to me, and marked with the letter 'A', set forth a statement showing the amount due in respect of the debts proved and admitted against the said company, and the estimated amount of the costs, charges and expenses of and incidental to the winding up the affairs thereof, and which several amounts form in the aggregate the sum of \$..... or thereabouts.
2. I have also in the said schedule set forth a statement of the assets in hand belonging to the company, amounting to the sum of \$..... There are no other assets belonging to the company, except the amounts due from certain of the contributories of the company, and, to the best of my information and belief, it will be impossible to realise in respect of the amounts more than the sum of \$..... or thereabouts.
3. .... persons have been settled by me on the list of contributories of the company in respect of the total number of .... shares.
4. For the purpose of satisfying the several debts and liabilities of the company and of paying the costs, charges and expenses of and incidental to the winding up the affairs thereof, I believe the sum of \$..... will be required in addition to the amount of the assets of the company mentioned in the Schedule A, and the sum of \$.....
5. In order to provide the said sum of \$....., it is necessary to make a call upon the several persons who have been settled on the list of contributories as before mentioned, and, having regard to the probability that some of such contributories will partly or wholly fail to pay the amount of such call, I believe that, for the purpose of realising the amount required as before mentioned, it is necessary that a call of \$..... per share should be made.

Sworn or affirmed, etc.

*\*Delete where inapplicable*

FORM CIR-42

Rule 122(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

FIRST SCHEDULE — *continued*

ADVERTISEMENT OF INTENDED CALL

In the matter of ..... [the company]

Notice is hereby given that the Court has appointed the ..... day of ..... [month] ..... [year], at ..... a.m. / p.m., at ..... [place of appointment] to sanction a call on all the contributories of the said company (or, as the case may be) and that the liquidator of the company proposes that the call must be for \$..... per share. All persons interested are entitled to attend at such day, hour and place to offer objections to such call.

Dated this ..... day of ..... [month] ..... [year]

.....  
Liquidator

FORM CIR-43

Rule 122(3)(b)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

ORDER GIVING LEAVE TO MAKE A CALL

(Title)

The ..... day of ..... [month] ..... [year].

Upon the application of the (Official Receiver and) liquidator of the abovenamed company, and upon reading the affidavit of the (Official Receiver and) liquidator filed on the ..... day of ..... [month] ..... [year] and the exhibit marked 'A' therein referred to, and an affidavit of ..... [name of party other than the Official Receiver or liquidator] filed on the ..... day of ... [month] ..... [year].

FIRST SCHEDULE — *continued*

IT IS ORDERED that leave be given to the (Official Receiver and) Liquidator to make a call of \$..... per share on all the contributories of the company (a) .....

AND IT IS ORDERED that each such contributory do on or before the ..... day of ..... [month] ..... [year] pay to the (Official Receiver and) Liquidator of the abovenamed company, the amount which will be due from him in respect of such call.

(a) Or, as the case may be.

## FORM CIR-44

Rule 123

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

## DOCUMENT MAKING A CALL

(Title)

I, ....., the (Official Receiver and) liquidator of the abovenamed company, pursuant to \*an Order of Court / resolution of the committee of inspection made (or passed) this ..... day of ..... [month] ..... [year] hereby make a call of \$..... per share on all the contributories of the company, which sum is to be paid to the company on or before the ..... day of ..... [month] ..... [year].

Dated this ..... day of ..... [month] ..... [year]

*\*Delete where inapplicable*

## FORM CIR-45

Rule 124(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

FIRST SCHEDULE — *continued*

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE OF CALL SANCTIONED BY COMMITTEE OF  
INSPECTION TO BE SENT TO CONTRIBUTORY

(Title)

Take notice that the committee of inspection in the winding up of this company has sanctioned a call of \$..... per share on all the contributories of the company.

The amount due from you in respect of the call is the sum of \$..... This sum should be paid by you to the company on or before the ..... day of ..... [month] ..... [year].

Dated this ..... day of ..... [month] ..... [year]

To: ..... [name of contributory]  
..... [address of contributory]

.....  
Liquidator

*Note:* If you do not pay the sum due from you by the date mentioned, interest will be claimed on such sum at the prescribed rate of interest from that date until payment.

FORM CIR-46

Rule 124(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE TO BE SERVED WITH THE ORDER  
SANCTIONING A CALL

(Title)

FIRST SCHEDULE — *continued*

The amount due from you, ..... [name of contributory], in respect of the call made pursuant to leave given by the above [or within] order is the sum of \$....., which sum is to be paid by you to the company on or before the ..... day of ..... [month] .....[year].

Dated this ..... day of ..... [month] ..... [year]

To: ..... [name of contributory]  
 ..... [address of contributory]

.....  
 Liquidator

*Note:* If you do not pay the sum due from you by the date mentioned, interest will be claimed on such sum at the prescribed rate of interest from that date until payment.

## FORM CIR-47

Rule 127(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
 (ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
 (CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE BY LIQUIDATOR REQUIRING PAYMENT OF MONEY  
 OR DELIVERY OF BOOKS, ETC., TO LIQUIDATOR

(Title)

Take notice that I, the undersigned ....., [name of liquidator] have been appointed liquidator of the abovenamed company, and that you are required, within ..... days after service of this notice, to pay to the company (or deliver, convey, surrender or transfer to or into my hand as liquidator of the said company), (the sum of \$....., being the amount of debt appearing to be due from you on your account with the company) (or specifically describe the property) now in your hands, and to which the company is prima facie entitled (or otherwise, as the case may be).

FIRST SCHEDULE — *continued*

Dated this ..... day of ..... [month] ..... [year]

.....  
LiquidatorTo: ..... [name of person / person's solicitor]  
..... [address of person / person's solicitor]

FORM CIR-48

Rule 131(2)(a)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

## NOTICE OF INTENDED DIVIDEND

Name of Company :  
Unique Entity No. / :  
Registration No.  
Address of Registered Office :  
Court :  
Number of Matter :  
Last Day for Receiving Proofs :  
Name of Liquidator :  
Address :  
Dated :

FIRST SCHEDULE — *continued*

FORM CIR-49

Rule 131(2)(b)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
 (ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
 (CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE TO CREDITORS OF INTENTION TO DECLARE DIVIDEND

(Title)

A (a) ..... dividend is intended to be declared in the above matter. \*You are mentioned in the statement of affairs / You appear to be a creditor of the company, but you have not yet proved your proof of debt.

If you do not prove your debt by the ..... day of ..... [month] ..... [year], you will be excluded from this dividend.

Dated this ..... day of ..... [month] ..... [year]

.....  
Liquidator

Name and address of Liquidator .....

FIRST SCHEDULE — *continued*

.....

To: ..... [name of creditor]  
..... [address of creditor]

(a) Insert here “first” or “second” or “final” or as the case may be.

*\*Delete where inapplicable*

FIRST SCHEDULE — *continued*

FORM CIR-50

Rule 141(4)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

NOTICE TO CREDITORS AND CONTRIBUTORIES OF  
INTENTION TO APPLY FOR RELEASE

(Title)

Take notice that I, the undersigned Liquidator of the abovenamed company, intend to apply to the Court for my release, and further take notice that any objection you may have to the granting of my release must be notified to the undersigned within 21 days of the date hereof.

A summary of my receipts and payments as Liquidator is hereto annexed.

Dated this ..... day of ..... [month] ..... [year]

.....  
Liquidator

To: ..... [name of creditor / contributory]

..... [address of creditor / contributory]

*Note:* Section 149(4) of the Insolvency, Restructuring and Dissolution Act 2018 states that an order of the Court releasing the liquidator shall discharge him from all liability in respect of any act done or default made by him in the administration of the affairs of the company or otherwise in relation to his conduct as liquidator, but any such order may be revoked on proof that it was obtained by fraud or by suppression or concealment of any material fact.

Statement of Accounts				
<i>Dr.</i>				<i>Cr.</i>
	<b>Estimated Realisable</b>	<b>Receipts</b>		<b>Payments</b>

FIRST SCHEDULE — *continued*

	Value as per Statement of Affairs			
	\$	\$		\$
Receipts received from date of Winding Up Order, viz:  Asset realised: (state particulars under the several headings specified in the Statement of Affairs) - -  Other receipts (state receipts other than assets realised above) - [Companies winding up deposit] - [Interest on investments]			Payments made from date of Winding Up Order, viz:  Cost of winding up: - Applicant's cost of winding up - Legal costs - Liquidator's fees and remuneration  (state other costs incurred) - -  Dividends: - Preferential - Ordinary  [Return to contributories:]	
<b>Total:</b>			<b>Total:</b>	

(Insert any special remarks the liquidator thinks desirable).

Creditors can obtain any further information by inquiry at the office of the Liquidator.

Dated this ..... day of ..... [month] ..... [year]

---



---

FIRST SCHEDULE — *continued*

.....  
Liquidator

FORM CIR-51

Rule 141(5)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

APPLICATION BY LIQUIDATOR TO THE COURT FOR RELEASE

(Title)

I, .....[name of liquidator], the liquidator of the abovenamed company, do hereby report to this Honourable Court as follows:

1. That the whole of the property of the company has been realised for the benefit of the creditors and contributories [and a dividend to the amount of \$..... per centum has been paid as shown by the statement hereunto annexed, and a return of ..... per share has been made to the contributories of the company];

[or That so much of the property of the company as can, according to the joint opinion of myself and the committee of inspection hereunto annexed in writing under our hands, be realised without needlessly protracting the liquidation, has been realised, as shown by the statement hereunto annexed, and a dividend to the amount of \$..... per centum has been paid, together with a return of ..... per share to the contributories of the company] (a)

2. I have given or caused to be given to all creditors and contributories the notice required to be given by rule 141(2) of the Insolvency, Restructuring and Dissolution (Corporate Insolvency and Restructuring) Rules 2020.

3. I have caused a report on my accounts to be prepared, and I request this Honourable Court to grant me an order on being satisfied therewith.

Dated this ..... day of ..... [month] ..... [year]

.....  
Liquidator

FIRST SCHEDULE — *continued*

- (a) Add if necessary “That the rights of the contributories between themselves have been adjusted.”.

## FORM CIR-52

Rule 147(2)(b)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

## REQUEST TO DELIVER BILL FOR TAXATION

(Title)

I hereby request that you will, within ..... days of the date of this request, or such further time as the Court may allow, deliver for taxation, your bill of costs [or charges] as (a) ..... failing which, I shall, pursuant to the Insolvency, Restructuring and Dissolution Act 2018 and the Insolvency, Restructuring and Dissolution (Corporate Insolvency and Restructuring) Rules 2020, proceed to declare and distribute a dividend without regard to any claim which you may have against the assets of the company and your claim against the assets of the company will be liable to be forfeited.

Dated this ..... day of ..... [month] ..... [year]

- (a) Here state nature of employment or services.

## FORM CIR-53

Rule 152

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

## CERTIFICATE OF TAXATION

(Title)

FIRST SCHEDULE — *continued*

I hereby certify that I have taxed the bill of costs [or charges] [or expenses] of ..... [name of applicant] ..... [here state capacity in which employed or engaged] [where necessary add “pursuant to an order of the Court dated the ..... day of ..... [month] ..... [year]”], and have allowed the same at the sum of dollars ..... [where necessary add “which sum is to be paid to the said ..... [name of applicant] as directed by the said order”].

Dated this ..... day of ..... [month] ..... [year]

.....  
*Registrar*

\_\_\_\_\_  
\$ \_\_\_\_\_

FORM CIR-54

Rule 161(2)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

ORDER APPOINTING A TIME FOR PUBLIC EXAMINATION

(Title)

Upon the application of the Liquidator in the above matter, IT IS ORDERED that the public examination of ..... [name of person] who, by the Order of the Court dated the ..... day of ..... [month] ..... [year], was directed to attend before ..... [name of Judge / District Judge] to be publicly examined, be held at ..... [place of examination] on the ... ..... day of ..... [month] ..... [year] at ..... a.m. / p.m.

AND IT IS ORDERED that the abovenamed ..... [name of person] do attend at the place and time abovementioned.

FIRST SCHEDULE — *continued*

Dated this ..... day of ..... [month] ..... [year]

*Note:* Notice is hereby given that if you, the abovenamed person fail, without reasonable excuse, to attend at the time and place aforesaid, you will be liable to be committed to prison without further notice.

## FORM CIR-55

Rule 162(1)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

## NOTICE TO ATTEND PUBLIC EXAMINATION

(Title)

WHEREAS by an Order of this Court, made on the ..... day of ..... [month] ..... [year], IT WAS ORDERED that you, the undermentioned ..... [name of person] should attend before the Court on the day and at a place to be named for the purpose, and be publicly examined as to the promotion or formation of the company, and as to the conduct of the business of the company and as to your conduct and dealings as (a) .....

AND WHEREAS the ..... day of ..... [month] ..... [year] at ..  
..... a.m. / p.m., before the ..... [name of Judge / District Judge] sitting  
at ..... [place of examination] has been appointed as the time and  
place for holding the examination.

NOTICE is hereby given that you are required to attend at the said time and place, and at any adjournments of the examination which may be ordered, and to bring with you and produce all books, papers and writings, and other documents in your custody or power in any way relating to the abovenamed company.

AND TAKE NOTICE that if you fail, without reasonable excuse, to attend at such time and place, and at the adjournments of the public examination which may be ordered, you will be liable to be committed to prison without further notice.

FIRST SCHEDULE — *continued*

Dated this ..... day of ..... [month] ..... [year]

.....  
Liquidator

To: ..... [name of person / person's solicitor]  
..... [person / person's solicitor's address]

(a) Insert director or officer (or, as the case may be).

## FORM CIR-56

Rule 165

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018  
(ACT 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION  
(CORPORATE INSOLVENCY AND RESTRUCTURING) RULES 2020

WARRANT AGAINST PERSON  
WHO FAILS TO ATTEND EXAMINATION

(Title)

To the Sheriff of our said Court and to the Commissioner of Prisons.

WHEREAS by evidence taken by oath, it has been made to appear to the satisfaction of the Court that by Order of the Court dated the ..... day of ..... [month] ..... [year], and directed to ..... [name of person required to attend] he was directed to attend personally at the ..... [place of examination] and be examined before ..... [name or title of officer before whom examination is directed to be held], which Order was afterwards, as has been duly proved on oath, duly served upon the said ..... [name of person required to attend] [or, that there is probably reason to suspect and believe that the said ..... [name of person required to attend], has absconded and gone abroad or quitted his place of residence, or is about to go abroad or quit his place of residence] with a view of avoiding examination under the Insolvency, Restructuring and Dissolution Act 2018.

AND WHEREAS the said ..... [name of person required to attend] did without good cause fail to attend on the ..... day of .....

FIRST SCHEDULE — *continued*

[month] ..... [year], for the purpose of being examined, according to the requirements of the Order of this Court made on the ..... day of ..... [month] ..... [year], directing him so to attend.

These are therefore to require you the Sheriff of our said Court to take the said .... [name of person required to attend] and to deliver him to the Commissioner of Prisons, and you the Commissioner to receive the said ..... [name of person required to attend] and to keep him safely in the Civil Prison until such time as this Court may order.

Given under my hand and seal of the Court this ..... day of ..... [month] ..... [year].

*Registrar*

SECOND SCHEDULE

Rule 180(1)

FEES

- 1. For every winding up application \$75
- 2. For every bond with sureties \$10
- 3. On every subpoena or summons issued \$4
- 4. On entering or sealing any judgment or order of the Court (except an order upon an application for winding up and an order adjourning a public examination) —
  - (a) if made in open court \$20
  - (b) if made in chambers \$10
- 5. On every order adjourning a public examination \$10
- 6. For every affidavit filed \$10
- 7. On taking or re-taking an affidavit or a declaration in lieu of an affidavit, or a declaration or an acknowledgment for each person making the same \$4
- 8. In addition to the fee in item 7, for each exhibit referred to in an affidavit, a declaration or an acknowledgment mentioned in that item that is required to be marked \$1

---

---

SECOND SCHEDULE — *continued*

9. On every application to the Court under Part 8 or 10 of the Act, the Court-Ordered Winding Up Regulations, the Voluntary Winding Up Regulations or Part 5 of these Rules (other than a winding up application) \$50

Made on 3 June 2020.

SUNDARESH MENON  
*Chief Justice.*

LUCIEN WONG  
*Attorney-General.*

TAY YONG KWANG  
*Judge of Appeal.*

STEVEN CHONG  
*Judge of Appeal.*

BELINDA ANG SAW EAN  
*Judge.*

QUENTIN LOH  
*Judge.*

VINODH COOMARASWAMY  
*Judge.*

VINCENT HOONG SENG LEI  
*Presiding Judge of the State Courts.*

JAMES LEONG  
*District Judge.*

FRANCIS XAVIER, SC  
*Advocate and Solicitor.*

KUAH BOON THENG, SC  
*Advocate and Solicitor.*

[LAW 06/011/004; AG/LEGIS/SL/142B/2015/16 Vol. 6]

(To be presented to Parliament under section 448(3) of the  
Insolvency, Restructuring and Dissolution Act 2018).