



STATUTORY INSTRUMENTS.

S.I. No. 255 of 2015



RULES OF THE SUPERIOR COURTS (COMPANIES ACT 2014) 2015

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We, the Superior Courts Rules Committee, constituted pursuant to the provisions of the Courts of Justice Act 1936, section 67, by virtue of the powers conferred upon us by The Courts of Justice Act 1924, section 36, and the Courts of Justice Act 1936, section 68 (as applied by the Courts (Supplemental Provisions) Act 1961, section 48), the Courts (Supplemental Provisions) Act 1961, section 14, the European Communities (Rules of Court) Regulations 1972 (S.I. No. 320 of 1972), the Companies Act 2014, section 564 and of all other powers enabling us in this behalf, do hereby make the following Rules of Court.

Dated this 21st day of May, 2015.

Susan Denham
Sean Ryan
Mary Laffoy
Peter Kelly
Michael Peart
Anthony Barr
Gerard Meehan
Stuart Gilhooly
Michael Kavanagh
Mary Cummins
Noel Rubotham
John McMahon

I concur in the making of the following Rules of Court.

Dated this 17th day of June, 2015.

FRANCES FITZGERALD,
Minister for Justice and Equality.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 23rd June, 2015.*

S.I. No. 255 of 2015

RULES OF THE SUPERIOR COURTS (COMPANIES ACT 2014) 2015

1. (1) These Rules, which may be cited as the Rules of the Superior Courts (Companies Act 2014) 2015, shall come into operation on the 1st day of July, 2015.

(2) These Rules shall be construed together with the Rules of the Superior Courts.

(3) The Rules of the Superior Courts as amended by these Rules may be cited as the Rules of the Superior Courts 1986 to 2015.

2. (1) Any proceedings commenced under a provision of the prior Companies Acts but not disposed of before the commencement of the corresponding provision of the Companies Act 2014 may be proceeded with and heard and determined in accordance with section 5 and Schedule 6 of the Companies Act 2014 and the relevant provisions of these Rules shall, with such adaptations and modifications as may be necessary and subject to such order as may be made or direction as may be given by the High Court for that purpose in the proceedings concerned, apply accordingly.

(2) Without prejudice to the generality of sub-paragraph (1):

- (a) any petition presented for the winding up of a company or the appointment of an examiner to a company before the repeal by the Companies Act 2014 of the provision relied on in such petition of the prior Companies Acts but not disposed of before the commencement of the corresponding provision of the Companies Act 2014 may be proceeded with and heard and determined in accordance with section 5 and paragraph 8 of Schedule 6 of the Companies Act 2014 and subject to any order made or direction given by the High Court in accordance with paragraph 8 of Schedule 6 of the Companies Act 2014;
- (b) Any subsequent act, application or proceeding in any such matter commenced by petition mentioned in paragraph (1) but not completed before the corresponding provision of the Companies Act 2014 was commenced may be so done, proceeded with or heard in accordance with section 5 and paragraph 8 of Schedule 6 of the Companies Act 2014 and subject to any order made or direction given by the High Court in accordance with paragraph 8 of Schedule 6 of the Companies Act 2014;
- (c) Nothing in the amendments made by these Rules shall affect the continuance in force of the rules of court in force before the commencement of sections 646 to 648 of the Companies Act 2014 for the purposes specified in paragraph 8(5) of Schedule 6 of the Companies Act 2014;

- (d) Any proceedings concerning an investigation by inspectors appointed under the Companies Act 1990 before the repeal by the Companies Act 2014 of any provision relied on in such appointment which are not completed before the commencement of the relevant provisions of Part 13 of the Companies Act 2014 may be continued and determined as if these Rules had not come into force in accordance with section 5 and paragraph 8(6) of Schedule 6 of the Companies Act 2014.

(3) In this paragraph, the expression “the prior Companies Acts” shall have the meaning assigned to it by section 2(1) of the Companies Act 2014.

3. The Rules of the Superior Courts are amended:

- (i) by the substitution for Orders 74, 75, 75A and 75B of the Orders set out in Schedule 1;
- (ii) by the substitution in sub-rule (1) of rule 39 of Order 15 for the definition therein of “company” of the following definition:

““company” means, as the case may be, either—

- (a) an “existing company”, within the meaning of section 2(1) of the Companies Act 2014, or
- (b) a company capable of being wound up under the Companies Act 2014”

- (iii) by the substitution for paragraph (d) of rule 2 of Order 52 of the following paragraph:

“(d) in matters of bankruptcy or arrangement or in any other case in which an account or inquiry has been directed to be taken by the Examiner and a notice to proceed has issued in accordance with Order 55, rule 11, the Examiner’s Office, and”;

- (iv) by the substitution for rule 52 of Order 55 of the following rule:

“52. Every order of the Court in matters of bankruptcy or arrangement or in any other case in which an account or inquiry has been directed to be taken by the Examiner and a notice to proceed has issued in accordance with Order 55, rule 11, and all orders made by the Examiner, shall be issued out of the Examiner’s Office.”;

- (v) by the substitution for sub-rule (2) of rule 44 of Order 77 of the following sub-rule:

“(2) When a company to which money is directed to be paid is being wound up, the Accountant, upon proof of the appointment of a liquidator and upon his request, under the seal of the company, may pay to him the amount so payable. The draft shall be specially crossed to the account of the company (in liquidation) at a bank to be named by the liquidator. Payment to a liquidator may be made by transfer under rule 38(1).”;

(vi) by the substitution in rule 78 of Order 77 for the expression “the Companies Acts 1963 to 2001” of the expression “the Companies Act 2014”;

(vii) by the substitution for rule 80 of Order 77 of the following rule:

“80. Where any company has been wound up and thereafter is dissolved, the Accountant on receipt of notification in writing from the liquidator or from the Minister for Jobs, Enterprise and Innovation that no assets are or will be distributed in respect of any securities of the company which have been lodged in Court, and from the Registrar of Companies that the company has been dissolved, shall write off the said securities from the account to which they are standing.”;

(viii) by the insertion immediately following rule 90 of Order 77 of the following rules:

“91. (1) If the account prescribed under section 623(1) of the Companies Act 2014 is under the control of the Court or is maintained by the Accountant and a liquidator desires to lodge moneys to that account, the liquidator shall annex to the affidavit to be filed by him a schedule similar in form to the Form No. 1 in Appendix P, setting forth:

- (a) the name of the company of which he is liquidator;
- (b) his name and address;
- (c) the dates on which the resolution for winding up was passed and on which he was appointed liquidator;
- (d) the amount of the moneys to be lodged to the said account, identifying each claim to which the moneys relate;
- (e) that the lodgment is made in pursuance of section 623(1) of that Act.

(2) Where sub-rule (1) applies, no payment out of the account mentioned in that sub-rule shall be made save in accordance with section 623(3) of the Act or an order of the Court.”, and

(ix) by the substitution in rule 1(1)(e) of Order 84B for the expression “(not including a company formed under the Companies Acts)” of the expression “(not including a company formed under the Companies Act 2014 or under the prior Companies Acts)”.

4. The Appendices set out in Schedule 2 shall be substituted for Appendices M and N to the Rules of the Superior Courts.

Schedule 1

“Order 74 — Proceedings under Part 11 of the Companies Act 2014 (Winding-up of Companies)”

I. Preliminary

1. (1) In this Order and in the forms in Appendix M, unless the context or subject matter otherwise requires:

the “Act” means the Companies Act 2014;

“centre of main interests” shall be construed in accordance with the Insolvency Regulation;

“the company” means the company which is being wound up or in respect of which proceedings to have it wound up have been commenced;

“creditor” includes a company or corporation or a firm or partnership and shall, where relevant, include reference to a liquidator in main proceedings;

the “Director” has the same meaning as in section 2(1) of the Act;

“debt proved” includes any debt which shall have been duly admitted without proof;

“the Insolvency Regulation” means Council Regulation (EC) No. 1346/2000 of 29 May 2000 on insolvency proceedings (OJ L160/1 of 30 June 2000);

references without qualification to “liquidator” shall be construed in accordance with sections 559(3) to 559(5) inclusive of the Act;

“liquidator in main proceedings” means a person performing, in relation to a debtor company, functions mentioned in Article 2(b) of the Insolvency Regulation in main proceedings opened in a Member State other than the State;

“main proceedings” means proceedings falling within the definition of insolvency proceedings in Article 2(a) of the Insolvency Regulation opened in accordance with Article 3(1) of the Insolvency Regulation and

(a) in relation to the State, set out in Annex A to the Insolvency Regulation under the heading “Ireland”, and

(b) in relation to another Member State, set out in Annex A to the Insolvency Regulation under the heading relating to that Member State;

“Member State” means a Member State of the European Union other than the Kingdom of Denmark;

“Minister”, when used without qualification, means the Minister for Jobs, Enterprise and Innovation;

“secondary proceedings” means proceedings referred to as secondary proceedings in Article 3(3) of the Insolvency Regulation and

- (a) in relation to the State, set out in Annex A to the Insolvency Regulation under the heading “Ireland”, and
- (b) in relation to another Member State, set out in Annex A to the Insolvency Regulation under the heading relating to that Member State.

“statement of affairs” means a statement of the affairs of the company referred to in section 593 of the Act;

“territorial proceedings” means proceedings falling within the definition of insolvency proceedings in Article 2(a) of the Insolvency Regulation opened in the circumstances referred to in Article 3(2) of the Insolvency Regulation and

- (a) in relation to the State, set out in Annex A to the Insolvency Regulation under the heading “Ireland”, and
- (b) in relation to another Member State, set out in Annex A to the Insolvency Regulation under the heading relating to that Member State.

(2) Words and expressions contained in this Order shall, unless the context or subject matter otherwise requires, have the same meaning as in the Act.

(3) In this Order, a reference to a section or subsection is to that section or subsection in the Act unless it is indicated that reference to some other enactment is intended.

(4) In any case in which main proceedings or secondary proceedings have been opened in a Member State other than the State, the liquidator shall, where such document may be relevant to the main proceedings or secondary proceedings concerned, immediately send a copy of every petition, notice, report, affidavit or other document in the proceedings to the liquidator in the main proceedings by electronic mail or facsimile where possible or otherwise by registered prepaid post, in accordance with and for the purposes of Article 31 of the Insolvency Regulation.

Application of this Order

2. Rules which from their nature and subject matter are, or which by the headings above the group in which they are contained or by their terms are made applicable only to the proceedings in winding up by the Court or only to such proceedings and to proceedings in a creditors’ voluntary winding up, shall not apply to the proceedings in a voluntary winding up, or, as the case may be, in a members’ voluntary winding up.

Assignment of Judge

3. All applications and proceedings (including petitions for winding up) in relation to every winding up under the Act shall be assigned to such Judge or

Judges as the President of the High Court shall from time to time assign to hear such applications and proceedings but if such Judge or Judges shall be unable to dispose of such applications or proceedings, any other Judge or Judges of the High Court may dispose of any such application.

Use of forms

4. The forms in Appendix M where applicable, and where they are not applicable, forms of the like character, with such variations as circumstances may require, shall be used, and the forms referred to in this Order are those in Appendix M. The directions contained in any form shall be observed in relation thereto. Where such forms are applicable, any costs occasioned by the use of any other or more prolix forms shall be borne by or disallowed to the party using the same, unless the Court shall otherwise direct.

II. Proceedings

Title of proceedings

5. (1) Every petition, summons, notice, affidavit and other proceeding in a winding up matter shall with any necessary additions be entitled as in the Form No. 1. Where the company is in liquidation there shall be added after the name of the company the words “in liquidation”.

(2) The first proceeding shall have a distinctive number assigned to it in the Central Office, and all proceedings subsequent to the first proceeding shall bear the same number as the first proceeding. Numbers and dates may be denoted by figures.

III. Service of documents in winding up by the Court

6. (1) Subject to rule 1(4), service of all notices, motions and other documents other than those of which personal service is required, may be effected:

(a) through the Central Office, or

(b) by sending them by pre-paid post to the last known address of the person to be served therewith;

and the notice, motion or document shall be considered served at the time that the same ought to have been delivered in the ordinary course of post. When any such notices, motions or other documents are served by sending them by pre-paid post, a certificate of posting shall be obtained and shall be conclusive evidence of such service.

(2) Where a creditor mentioned in rule 28(2) or rule 52(2) has signified to the liquidator his willingness to receive notices by electronic mail or facsimile, service on such creditor by that means shall be sufficient.

IV. Petition to wind up a company

7. (1) Every petition for the winding up of a company by the Court shall be in one of the Forms Nos. 2, 3 or 4.

(2) Every petition for the winding up of a company by the Court shall contain:

(a) either:

(i) statements that the Insolvency Regulation applies to the proceedings and that the company's centre of main interests (determined in accordance with the Insolvency Regulation) is situated in the State and the facts and grounds supporting each statement; or

(ii) statements that the Insolvency Regulation applies to the proceedings and that the company's centre of main interests is situated in another specified Member State and the facts and grounds supporting each statement, or

(iii) a statement that the Insolvency Regulation does not apply to the proceedings, and the facts and grounds supporting that statement, and in such case, shall contain a statement of the reasons why the petitioner is entitled to apply for the winding up of the company, or

(b) where the Insolvency Regulation applies to the proceedings, a statement that, to the petitioner's knowledge, no insolvency proceedings have been opened in respect of the company in any Member State or Member States (other than the State) or that such insolvency proceedings have been opened in any other Member State, and if so, whether the proceedings which have been opened are main proceedings, secondary proceedings or territorial proceedings.

(3) Where, in the petitioner's belief, the centre of the company's main interests is situated within the territory of a Member State other than the State the petition shall identify the place within the State where, in the petitioner's belief, the company has an establishment (determined in accordance with Article 2(*h*) of the Insolvency Regulation) and the affidavit verifying the petition shall set out the facts supporting such belief.

(4) Where, in the petitioner's belief, the centre of the company's main interests is situated within the territory of a Member State other than the State, and where main proceedings have not been opened in another Member State, the petition shall contain a statement as to which of the conditions referred to in Article 3(4)(*a*) or Article 3(4)(*b*) of the Insolvency Regulation is met and the facts and grounds supporting that statement.

(5) Where insolvency proceedings have been opened in another Member State, the affidavit verifying the petition shall exhibit a certified copy of the original decision appointing the liquidator in the main proceedings or any other

certificate of the court having jurisdiction (as referred to in Article 19 of the Insolvency Regulation) and if such decision or certificate is not in one of the official languages of the State, a translation of that decision or certificate into the Irish or the English language certified by a person competent and qualified for the purpose.

8. The petition shall be presented at and shall be retained in the Central Office. A sealed copy thereof shall be taken out by the petitioner or his solicitor and shall be used as if it were an original.

9. The petition and sealed copy shall be brought to the office of one of the Registrars who shall appoint the time and place at which the petition is to be heard. Notice of the time and place appointed for hearing the petition shall be written on the petition and the sealed copy thereof and the Registrar may at any time before the petition has been advertised, alter the time appointed and fix another time.

Advertisement of petition

10. (1) Every petition shall be advertised seven clear days before the hearing, once in Iris Oifigiúil and once at least in two daily newspapers or in such other newspapers as the Registrar when appointing the time and place at which the petition is to be heard shall direct.

(2) The advertisement, which shall be in the Form No. 5, shall state the day on which the petition was presented, the name and address of the petitioner, and the name and registered place of business of his solicitor, and shall contain a note at the foot thereof stating that any person who intends to appear at the hearing of the petition, either to oppose or support, shall send notice of his intention to the petitioner, or to his solicitor, within the time and in the manner prescribed by rule 15, and an advertisement of a petition for the winding up of a company by the Court which does not contain such a note shall be deemed irregular.

(3) The petitioner shall vouch the advertisement of the petition on affidavit, which affidavit shall be filed not later than one clear day before the date fixed for the hearing of the petition, and a certified copy of that affidavit shall be produced on the hearing of the petition.

Service of petition

11. (1) Subject to section 51 of the Act and sub-rule (2), every petition shall, unless presented by the company, be served on the company at the registered office of the company, and if there is no registered office, then at the principal or last known principal place of business of the company if any such can be found, by leaving a copy with any member, officer or servant of the company there, or in case no such member, officer or servant can be found there, then by leaving a copy at such registered office or principal place of business, or by serving it on such member or members of the company as the Court may direct and when the company is being wound up voluntarily, every such petition shall

also be served upon the liquidator appointed for the purpose of winding up the affairs of the company.

(2) Where main proceedings have been opened in a Member State other than the State, and the registered office of the company is not situated in the State, the petitioner need not serve the petition on the company, but shall send a copy of the petition to the liquidator in the main proceedings immediately following presentation of the petition.

Verification of petition

12. Every petition for the winding up of a company by the Court shall be verified by affidavit. Such affidavit, which shall be in one of the Forms Nos. 6 or 7, shall be made by the petitioner, or by one of the petitioners if more than one, or in case the petition is presented by a corporation or company, by some director, secretary or other officer thereof, and shall be sworn after and filed within four days after the petition is presented, and such affidavit shall be sufficient *prima facie* evidence of the statements in the petition.

Copy of petition

13. Every contributory or creditor of the company shall be entitled to be furnished by the solicitor of the petitioner with a copy of the petition within twenty-four hours after making the request for such copy on paying for it at the rate specified in Order 117.

V. Provisional liquidator

Appointment of provisional liquidator

14. (1) Subject to sub-rule (2), after the presentation of a petition for the winding up of a company, the Court, upon the application of a person entitled by law to present a petition, and upon proof by affidavit of sufficient ground for the appointment of a provisional liquidator and without advertisement or notice to any person (unless the Court shall otherwise direct) may, upon such terms as in the opinion of the Court shall be just and necessary, appoint a provisional liquidator.

(2) When appointing a provisional liquidator, the Court shall:

- (a) where it is satisfied that the Insolvency Regulation applies to the proceedings, determine and specify in its order, as the case may be:
 - (i) the petitioner having adduced evidence that the centre of main interests of the company is situated in Ireland and no insolvency proceedings have been opened in another Member State, the proceedings are main proceedings, in accordance with Article 3(1) of the Insolvency Regulation, or

- (ii) the petitioner having adduced evidence that insolvency proceedings have been opened in another Member State as proceedings to which Article 3(1) of the Insolvency Regulation refers, and that an establishment of the company is situated in Ireland, the proceedings are secondary proceedings, in accordance with Article 3(3) of the Insolvency Regulation, or
 - (iii) the petitioner having adduced evidence that the centre of main interests of the company is not situated in Ireland, but that an establishment of the company is situated in Ireland, the proceedings are territorial proceedings, in accordance with Article 3(4) of the Insolvency Regulation;
- (b) where it is satisfied that the Insolvency Regulation does not apply to the proceedings, so specify in its order.

(3) The order appointing the provisional liquidator shall state the nature and a short description of the property of which the provisional liquidator is ordered to take possession, and the duties to be performed by the provisional liquidator.

(4) Subject to any order of the Court, if no order for the winding up of the company is made upon the petition, or if an order for the winding up of the company is rescinded or if all proceedings on the petition are stayed, the provisional liquidator shall be entitled to be paid out of the property of the company all the costs, charges and expenses properly incurred by him as provisional liquidator, including such sum as the Court may fix for his remuneration and may retain out of such property the amount of such costs, charges and expenses.

VI. Hearing of petitions and orders made thereon

Hearing of petition and appearances thereon

15. Every person who intends to appear on the hearing of a petition shall serve on, or send by post to, the petitioner or his solicitor at the address stated in the advertisement of the petition, notice of his intention. The notice shall contain the address of such person, and shall be signed by him, or by his solicitor and shall be served, or if sent by post, shall be posted in such time as in the ordinary course of post to reach the address not later than five o'clock in the afternoon of the day previous to the day appointed for the hearing of the petition. The notice may be in the Form No. 8. A person who has failed to comply with this rule shall not, without the special leave of the Court, be allowed to appear on the hearing of the petition.

16. The petitioner, or his solicitor, shall prepare a list in the Form No. 9 of the names and addresses of the persons who have given notice of their intention to appear on the hearing of a petition, and of their respective solicitors. On the day appointed for hearing the petition, a copy of the list (or if no notice of intention to appear has been given, a statement in writing to that effect) shall be handed by the petitioner, or his solicitor, to the Registrar prior to the hearing of the petition.

17. Affidavits in opposition to a petition that the company may be wound up under the order of the Court shall be filed within seven days after the publication of the last of the advertisements required by rule 10, and notice of the filing of every affidavit in opposition to such a petition shall be given to the petitioner, or his solicitor, on the day on which the affidavit is filed.

18. When a petitioner consents to withdraw his petition, or to allow it to be dismissed, or the hearing adjourned, or fails to appear in support of his petition when it is called in Court on the day originally fixed for the hearing thereof, or on any day to which the hearing has been adjourned, or if appearing, does not apply for an order in the terms of the prayer of his petition, the Court may, if, and upon such terms as it shall deem just, substitute as petitioner any person who would have a right to present a petition, and who desires to prosecute the petition.

Winding up order

19. An order to wind up a company or for the appointment of a provisional liquidator shall contain at the foot thereof a statement of the obligations of the persons who are liable to make out or concur in making out the company's statement of affairs—

- (a) in accordance with section 593 of the Act, to serve a copy of the statement of affairs on the liquidator (or the provisional liquidator, as the case may be) within the time specified in that section and
- (b) in accordance with section 594 of the Act, at the liquidator's request to provide to the liquidator such information in relation to the company as the liquidator may reasonably require, and to provide to the liquidator such assistance, as they are in a position to give during the course, and for the purpose, of the liquidator's examining (following his or her receipt of the statement) the company's affairs as he or she may reasonably require and
- (c) where the Court so directs, to attend before the Court at such time and place as may be fixed by the Court and to give to the Court all such information in relation to the company that the Court may require.

20. (1) The Court shall determine and specify in an order for the winding up of a company, as the case may be, the matters specified in rule 14(2).

(2) Every order for the winding up of a company by the Court may (subject to rule 19) be in the Form No. 10. Every such order shall, within 10 days after the date thereof, or within such extended time as may be allowed by the Court, be advertised in the Form No. 11 by the petitioner once in *Iris Oifigiúil*, and in each of the newspapers in which the petition was advertised, unless the Court shall otherwise direct and shall, subject to rule 1(4) and to rule 28(2), be served upon such persons (if any) and in such manner as the Court may direct.

21. The particulars of an order for the winding up of a company to be delivered to the Registrar of Companies in accordance with section 591(1)(a) of the Act shall be delivered by the transmission of a copy of the order by the registrar of the Court to the Registrar of Companies by registered post or by such other means (including by electronic communication) as may be agreed by the proper officer and the Registrar of Companies.

22. (1) A copy of every order for the winding up of a company certified by the petitioner or his solicitor to be a true copy shall be served by him (or by such other person as the Court directs) upon the company by pre-paid post addressed to its registered office (if any) or if there is no registered office at its principal or last known principal place of business, on any provisional liquidator or liquidator appointed and on such other person or in such other manner as the Court may direct in accordance with section 591(1)(b) of the Act.

(2) Sub-rule (1) shall not apply when the company is the petitioner.

(3) Rule 1(4) shall apply to an order for the opening of secondary proceedings in respect of a company.

Notice to the sheriff

23. For the purposes of section 607 of the Act notice that (1) a provisional liquidator has been appointed, or (2) a winding up order has been made, or (3) a resolution has been passed for the voluntary winding up of the company, or (4) a petition for the winding up of the company has been presented, or (5) a meeting has been called at which there is to be proposed a resolution for the voluntary winding up of the company, shall be in writing and shall be addressed to the sheriff and may be served by being delivered by hand, or by registered post, at his office.

VII. Statement of affairs

Preparation of statement of affairs

24. (1) A statement of affairs of a company required under section 593(1) of the Act shall be made out in duplicate, one copy of which shall be verified by affidavit. The verified statement of affairs shall, where the Court has made a winding up order, be filed in the Central Office.

(2) An application by a liquidator under section 594(4) of the Act for an order directing a person to comply with a request made by a liquidator under section 594(3) of the Act shall be made by motion on notice to the person concerned grounded upon an affidavit setting out particulars of the request made (and exhibiting same, if in writing) and of the alleged failure to comply.

(3) When any person requires any extension of time for submitting the statement of affairs, he shall apply to the Court under section 593(5) by motion on notice to the liquidator for such extension.

25. An application to the Court to sanction the costs and expenses to be incurred in or about the making of a statement of affairs shall be by notice of motion. The motion shall be on notice to the liquidator, if any.

Dispensing with statement of affairs

26. (1) Any application for an order under section 593(1) of the Act dispensing with the requirements to make out and file with the Court a statement of affairs shall be supported by a report of the liquidator showing the special circumstances which, in his opinion, render such a course desirable.

(2) When the Court has made an order referred to in sub-rule (1), it may give such consequential directions as it may see fit and, in particular, may give directions as to the sending of any notices which are by this Order required to be sent to any person mentioned in the statement of affairs.

27. Every statement of affairs shall be in the Form No. 13.

28. (1) Unless the Court shall otherwise order, the liquidator shall, as soon as practicable, send to each creditor mentioned in the company's statement of affairs and to each person appearing from the company's books or otherwise to be a contributory of the company a summary of the company's statement of affairs including the causes of its failure and any observations thereon which the liquidator may think fit to make.

(2) In a winding up to which the Insolvency Regulation applies, notice shall be given by the liquidator of the opening of the proceedings and of the liquidator's appointment, in accordance with Article 40 of the Insolvency Regulation, to each creditor of whom he is aware, who does not appear to have his or its habitual residence, domicile or registered office in the State. That notice shall also specify:

- (a) such time limit, if any, as has been fixed for the lodging and proving of claims;
- (b) that in default of compliance with any such time limit, a creditor will be excluded from any distribution made before that creditor's debt or claim is proved;
- (c) the name and address of the liquidator for the purpose of lodging and proving claims;
- (d) whether preferential or secured creditors need to lodge their claims, and
- (e) the relevant provisions of the winding up order.

(3) When prior to the winding up order the company has commenced to be wound up voluntarily, the liquidator may, if in his absolute discretion he thinks fit to do so, send to the persons aforesaid or any of them an account of such

voluntary winding up showing how such winding up has been conducted and how the property of the company has been disposed of.

VIII. Liquidator

29. The Court may appoint a person to be the liquidator of a company without previous advertisement or notice to any party or fix a time and place for the appointment of a liquidator and may appoint or reject any person nominated at such time and place and appoint any person not so nominated.

30. The particulars of an order appointing a liquidator to be delivered to the Registrar of Companies in accordance with section 591(2) of the Act shall be delivered by the transmission of a copy of the order by the registrar of the Court to the Registrar of Companies by registered post or by such other means (including by electronic communication) as may be agreed by the proper officer and the Registrar of Companies.

31. An application for the appointment of a person as liquidator shall, in addition to any other evidence the Court may require, be supported by an affidavit sworn by that person—

- (a) verifying compliance by the person with the requirements for qualification for appointment as liquidator specified in sections 633 and 634 of the Act and in particular specifying—
 - (i) within which of the five categories in the Table in section 633 of the Act the person falls (and where the person falls within the fifth category, particulars of the authorisation issued by the Supervisory Authority) and
 - (ii) particulars of the amount and terms of such indemnity in place in relation to the person as may have been prescribed by regulations made by the Supervisory Authority under section 634 of the Act, and
- (b) confirming that the person is not, by virtue of section 635 of the Act, disqualified from appointment as a liquidator.

32. In an order appointing a liquidator in accordance with section 575 of the Act, which may be in the Form No. 12, the Court may include such consequential or supplemental orders or directions as it considers necessary or appropriate in the circumstances.

33. The Court may at any time after a person has been appointed as a liquidator, require verification by affidavit or otherwise that the person is, or as the case may be, remains, qualified for appointment as a liquidator of a company in accordance with sections 633 and 634 of the Act, and is not disqualified from acting as liquidator by virtue of section 635 of the Act.

34. Every appointment of a liquidator shall be advertised in such manner as the Court shall direct.

35. (1) Without limiting the power of the Court to make such an order of its own motion in accordance with section 638(1) of the Act, an application to the Court by a member, creditor, liquidator or the Director under that sub-section to appoint a liquidator if from any cause whatever there is no liquidator acting, or on cause shown, to remove a liquidator and appoint another liquidator, shall be by motion on notice to the liquidator (if any).

(2) Where an order is made by the Court of its own motion appointing or removing a liquidator, the registrar of the Court shall:

- (a) for the purposes of section 643(7) of the Act, deliver or cause to be delivered by registered prepaid post or by electronic means to the liquidator a copy of the Court's order, unless the liquidator or his or her duly authorised representative was present in Court when the order was made, and
- (b) for the purposes of section 643(8) of the Act, send a copy of the Court's order to the Registrar of Companies by registered prepaid post or by such other means as may be agreed between the registrar of the Court and the Registrar of Companies.

(3) Where an order is made by the Court appointing or removing a liquidator on application made to it, the applicant shall:

- (a) for the purposes of section 643(7) of the Act, deliver or cause to be delivered by registered prepaid post or by electronic means to the liquidator a copy of the Court's order, unless the liquidator or his or her duly authorised representative was present in Court when the order was made, and
- (b) for the purposes of section 643(8) of the Act, send a copy of the Court's order to the Registrar of Companies by registered prepaid post or by such other means as may be permitted by the Registrar of Companies.

36. A liquidator, or any member of the committee of inspection of a company, or any other person employed in or in connection with the winding up of the company shall not under any circumstances whatever accept from or arrange to accept from any solicitor, auctioneer or other person connected with the company any gift, gratuity, remuneration, emolument, or pecuniary or other consideration or benefit whatever in addition to or apart from such remuneration as he may properly be entitled to under the provisions of the Act or this Order; nor shall any such person so employed as aforesaid give up or arrange to give up to any such solicitor, auctioneer or other person any portion of his proper remuneration.

37. An application to the Court by a creditor or contributory under section 629(8) of the Act to set aside a purchase allegedly made in contravention of section 629(3), 629(6) or 629(7) of the Act shall be by notice of motion grounded upon an affidavit of the moving party. Notice of the application shall be served

on the liquidator, on any member of a committee of inspection to whom the application relates, and on any other person the Court directs.

Remuneration of liquidator

38. (1) An application to have the liquidator's remuneration fixed by the Court in accordance with section 646(2)(d) of the Act shall be by motion of the liquidator-

- (a) on notice to the committee of inspection or,
- (b) where no committee of inspection exists, on notice to such creditor or creditors as is or are directed by the Court, or
- (c) in a members' voluntary winding up, on notice to such member or members, or other person or persons, as is or are directed by the Court,

supported by an affidavit setting out or exhibiting and verifying the particulars required by section 646(3) of the Act and such other evidence (if any) as the Court shall require.

(2) An application to vary the terms of a liquidator's entitlement to remuneration under section 646(5) of the Act shall be by motion on notice in like manner as for an application referred to in sub-rule (1).

(3) An application by the liquidator for payment in accordance with section 647(2)(d) of the Act (in any case in which there is no agreement to refer any dispute as to the amount of remuneration to arbitration in accordance with section 648(1) of the Act) shall be by motion of the liquidator on notice to the committee of inspection (if any) or otherwise on notice to such creditor or creditors as is or are directed by the Court, supported by an affidavit setting out or exhibiting and verifying the particulars required by section 647(3) of the Act.

(4) An application by a creditor or member to the Court in accordance with section 648(5) of the Act to review the amount agreed or allowed at the liquidator's remuneration shall be by motion of the creditor or member concerned on notice to the liquidator and to such other person or persons as is or are directed by the Court.

IX. Proceedings by or against directors, promoters and officers when the company is being wound up by the Court

39. (1) An application made to the Court under—

- (a) section 132 of the Act,
- (b) section 234 of the Act,
- (c) section 608 or 609 of the Act,
- (d) section 610 or 611 of the Act,

(e) section 612 or 613 of the Act,

shall be made by motion in which shall be stated the nature of the declaration or order for which application is made and the grounds of the application, and notice of such motion, together with a copy of every report and affidavit upon which it is intended to be grounded, shall be served personally on every person against whom an order is sought, not less than seven clear days before the day named therein for hearing the application.

(2) Where the application is not made by the liquidator it shall, in addition to any other person to whom notice of it is to be given, be made on notice to the liquidator.

(3) Where the application is made—

(a) by the liquidator, he may make a report to the Court stating any relevant facts and information which he shall verify by affidavit,

(b) by any other person, it shall be supported by affidavit to be filed by him.

(4) The Court may give such directions as to the procedure for the hearing of the application and may direct that the date fixed for the hearing shall be advertised in such form as the Court may approve, and on the hearing the Court may allow any person interested to appear either by counsel or in person and to cross-examine any of the witnesses giving evidence or to give evidence.

X. Committee of inspection; meetings of creditors and contributories

Committee of inspection

40. (1) Where a meeting of the creditors is being summoned under section 666 of the Act, the liquidator shall give notice in writing in the Form No. 14 seven clear days before the day appointed for such meeting to every creditor of the time and place appointed for such meeting and that the purpose of such meeting or meetings is to determine whether a committee of inspection is to be appointed and who are to be the members of the committee if appointed. If the liquidator considers it necessary, such notice may also be given by advertisement. The liquidator or, if he is unable to act someone nominated by him, shall act as chairman of such meeting.

(2) An application to the Court under section 666(4) of the Act shall be made by motion on notice to the person to whom the application relates, to the liquidator and to any other person directed by the Court to be given notice (but in the case of a creditors' voluntary winding up, the application to the Court under section 667(4) of the Act shall be made by originating notice of motion on notice to the person to whom the application relates, to the liquidator and to any other person directed by the Court to be given notice).

(3) An application to the Court under section 668(7) of the Act or for the leave of the Court under section 668(9) of the Act shall be made by motion on

notice to the members (or, as the case may be, the other members) of the committee of inspection and the liquidator, but in the case of a creditors' voluntary winding up, the application shall be by originating notice of motion.

41. Every appointment of a committee of inspection shall be advertised by the liquidator in such manner (if any) as he considers necessary.

Meetings of creditors and contributories

42. (1) When the Court directs a meeting of the creditors or contributories of the company to be summoned under section 566 of the Act, the liquidator shall give notice as required by section 691 of the Act in the Forms Nos. 15 or 16 to every creditor or contributory of the matter upon which the Court desires to ascertain the wishes of the creditors or contributories. If the Court so directs, such notice may be given by advertisement in accordance with section 689(2) of the Act.

(2) The chairperson's report to the Court of the result of the meeting shall be in the Form No. 17.

43. An affidavit by the liquidator or creditor, or the solicitor or clerk of either of such persons, or as the case may be, by some officer or clerk of the company or its solicitor that the notice of any meeting has been duly posted, shall be sufficient evidence of such notice having been duly sent to the person to whom the same was addressed.

44. Every instrument of proxy shall be in either the Form No. 18 or the Form No. 19.

XI. Disclaimer

45. (1) Any application in a winding up by the Court for leave to disclaim any part of the property of a company pursuant to section 615(2) of the Act shall be made *ex parte*, and in any other case by originating notice of motion. Such application shall be grounded on an affidavit showing who are the parties interested in the property and what their interests are. On the hearing of the application, the Court shall give directions and in particular directions as to the notices to be given to the parties interested or any of them and as to advertisements to be published and may adjourn the application to enable any such party to attend.

(2) Where a liquidator disclaims a leasehold interest he shall forthwith deliver the disclaimer to the Registrar of Companies. The disclaimer shall contain particulars of the interest disclaimed and a statement of the persons to whom notice of the disclaimer has been given. Until the disclaimer is so delivered it shall be inoperative. A disclaimer shall be in the Form No. 20 and a notice of disclaimer in the Form No. 21.

(3) Where any person claims to be interested in any part of the property of a company which the liquidator wishes to disclaim, he shall at the request of the liquidator furnish a statement of the interest so claimed by him.

46. (1) Subject to sub-rule (2), any application under section 616(3) and section 616(4) of the Act for an order for the vesting of any disclaimed property in, or the delivery of any such property to, any persons shall be made by originating motion *ex parte*, grounded on the affidavit filed on the application for leave to disclaim such property.

(2) The Court may, in accordance with section 616(3), direct notice of the application to be given to such person or persons as it considers appropriate and where the application relates to disclaimed property of a leasehold nature and it appears that there is any mortgagee by demise, chargeant or under-lessee of such property, the Court may direct that notice shall be given to such mortgagee, chargeant or under-lessee that, if he does not apply for such a vesting order within the time to be stated in the notice, he will be excluded from all interest in and security upon the property; and the Court may for those purposes adjourn the original application. If at the expiration of the time so stated in the notice such mortgagee, chargeant or under-lessee fails himself to apply for a vesting order, the Court may, subject to section 616, make an order vesting the property in the original applicant and excluding such mortgagee, chargeant or under-lessee from all interest in or security upon the property.

XII. List of contributories in a winding up by the Court

47. Any list of contributories made out in accordance with section 656 of the Act shall be verified by the affidavit of the liquidator in the Form No. 22 and shall, so far as is practicable, state the address of and the number of shares or extent of interest to be attributed to each contributory and the amount called up, and the amount paid up in respect of such shares or interest and distinguish the several classes of contributories. The liquidator shall, in relation to representative contributories or contributories liable for the debts of others, as far as practicable, observe the requirements of section 656(4) of the Act.

XIII. Delivery of property of company to liquidator

48. An application to the Court by the liquidator under section 673(2) and (3) of the Act shall be by motion on notice to the person intended to be affected, grounded on an affidavit sworn by or on behalf of the liquidator, but such application may be heard and determined *ex parte* in the first instance in any case in which the Court considers it necessary in the interests of justice.

XIV. Calls

49. Every application to the Court under section 657(2) and (3) of the Act to make any call on the contributories or any of them shall be made by motion on notice in the Form No. 24 stating the proposed amount of such call. Such motion which shall be grounded on an affidavit of the liquidator in the Form No. 25 shall be served six clear days at the least before the hearing of the application on every contributory proposed to be included in such call, or if the Court shall so direct, notice of such intended call may be given by advertisement in the Form No. 26.

50. When an order for a call has been made, a copy thereof shall be forthwith served upon each of the contributories included in such call together with a notice in the Form No. 27 from the liquidator specifying the amount or balance due from such contributory (having regard to the provisions of the Act) in respect of such call but such order need not be advertised unless for any special reason the Court shall so direct.

51. At the time of making an order for a call the further proceedings relating thereto shall be adjourned to a time subsequent to the day appointed for the payment thereof, and afterwards from time to time, so long as may be necessary. At the time appointed by any such adjournment or upon a motion to enforce payment of a call duly served and upon proof of the service of the order and notice of the amount due and non-payment, an order may be made that such of the contributories who have made default or that such of them against whom it shall be thought proper to make such an order, do pay the sum which by such former order and notice they were respectively required to pay, or any less sum which may appear to be due from them respectively.

XV. Ascertainment of company's liabilities

52. (1) The advertisement for claims to be published by the liquidator in the manner provided for in section 622(6) of the Act shall be in the Form No. 30, and such advertisement shall fix a time in accordance with section 674(3) of the Act for the creditors to send their names and addresses and the particulars of their debts and claims, and the names and registered places of business of their solicitors (if any) to the liquidator.

(2) The notice to be given to a creditor in accordance with section 674(2) of the Act shall be in the Form No. 31 and, in the case of any creditor who appears to the liquidator not to have his or its habitual residence, domicile or registered office in the State, shall be in the Form No. 32.

(3) A notice referred to in sub-rule (2) shall be given by delivering it, or by sending it by prepaid ordinary post to the creditor concerned at the address set forth in the statement of affairs or at such address as may be known to the liquidator (or in the case of the liquidator in main proceedings opened in a Member State other than the State, immediately by the means specified in rule 1(4)).

(4) An application to the Court by a creditor under section 674(4) of the Act shall be by motion on notice to the liquidator, grounded on an affidavit sworn by or on behalf of the creditor, which sets out the reasons why an extension of time is sought.

53. The creditors need not attend on the ascertainment by the liquidator of the debts or liabilities nor prove their claims unless they are required to do so by notice from the liquidator but upon such notice being given they shall attend and/or prove the debt or liability claimed within a time to be therein specified.

54. The liquidator shall make out a list of all the debts and liabilities of the company, distinguishing which of the debts and liabilities, or parts of the debts

and liabilities claimed are in his opinion legally due and proper to be allowed without further evidence, and which of them in his opinion ought to be proved by the creditor.

55. The liquidator shall give notice in the Form No. 33 to the creditors whose debts and claims have been allowed of such allowance. The liquidator shall give notice in the Form No. 34 to the creditors whose debts or claims have not been allowed without further proof, that they are required to prove the same on or before a day to be specified in the notice, being not less than seven days after such notice and, where required, to attend on the liquidator at a time to be therein specified. If the creditor shall fail to comply with the requirements of this notice, his claim or the part thereof required to be proved may be disallowed by the liquidator.

56. The result of the liquidator's ascertainment of the debts and claims shall be stated in a certificate to be made by the liquidator and certificates as to any of such debts and claims may be made from time to time. All such certificates shall show the debts or claims allowed and whether allowed as against any particular assets or in any other qualified or special manner.

57. Any application to the Court under section 631 of the Act concerning the exercise or proposed exercise by the liquidator of any power concerning or affecting the ascertainment of the debts and liabilities of the company shall be made by motion on notice to the liquidator grounded upon an affidavit sworn by or on behalf of the moving party.

XVI. Proof of debts

58. Save where the liquidator shall require the same to be proved by affidavit, a debt may be proved in any winding up by delivering or sending through the post particulars of the claim to the liquidator.

59. An affidavit proving a debt may be in the Form No. 35 and may be made by the creditor or by some person authorised by him. If made by a person so authorised, it shall state his authority and means of knowledge. The affidavit shall contain or refer to a statement of account showing the particulars of the debt, and shall specify the vouchers (if any) by which the same can be substantiated and shall state whether the creditor is, or is not, a secured creditor. The creditor shall produce such vouchers if required to do so.

60. A creditor shall bear the cost of proving his debt or claim unless he has been required to attend and prove the same by the liquidator.

61. Unless the liquidator shall in any special case otherwise direct, formal proof of the debts mentioned in section 621(2)(d) of the Act shall not be required.

62. Unless otherwise directed or permitted by the liquidator, in any case in which it appears that there are numerous claims for wages by persons employed by the company, it shall be sufficient if one proof for all such claims is made by a foreman or by a trade union official or by some other person on behalf of all

such creditors. Such proof, which shall be in the Form No. 36, shall have annexed thereto as forming part thereof, a schedule setting forth the names of the employees and the amounts severally due to them. Any proof made in compliance with this rule shall have the same effect as if separate proofs had been made by each of the said employees.

Production of bills of exchange and promissory notes

63. Where a creditor seeks to prove in respect of a bill of exchange, promissory note or other negotiable instrument or security on which the company is liable, such bill of exchange, note, instrument or security shall, subject to direction of the liquidator or any special order of the Court made to the contrary, be produced to the liquidator and be marked by him before the proof is admitted either for voting or for any other purpose.

XVII. Dividends in a winding up by the Court

Dividend to creditors

64. The liquidator may declare and pay any interim or final dividend to creditors.

65. Upon the declaration of an interim or final dividend by the liquidator he shall send notice thereof to each creditor whose proof has been admitted.

66. If a person to whom dividends are payable desires that they shall be paid to some other person, he may lodge with the liquidator a document in the Form No. 37, which shall be a sufficient authority for payment of the dividend to the person therein named.

XVIII. Payment in of moneys and deposit of securities

67. If the liquidator does not promptly pay moneys received by him into an account with a financial institution to the account of the liquidator of the company in accordance with the order of the Court in that behalf, such liquidator shall, unless the Court otherwise directs, be required to pay the interest which would have been received from the financial institution had the moneys been paid promptly into such account in accordance with the Court's order.

68. All bills, notes and other securities payable to the company or to the liquidator shall as soon as they come to the hands of the liquidator be deposited by him with a financial institution for the purpose of being presented for acceptance and payment or for payment only as the case may be.

69. At the time of the service of any order for the payment into an account with a financial institution to the account of the liquidator of the company the liquidator shall give to each of the parties served a notice in the Form No. 28 for the purpose of informing him how the payment is to be made.

70. For the purpose of enforcing any order for payment of money into an account with a financial institution to the account of the liquidator of the company, an affidavit of the liquidator in the Form No. 29 shall be sufficient evidence of the non-payment thereof.

71. All bills, notes and other securities delivered into a financial institution to the account of the liquidator of a company shall be delivered out upon a request signed by the liquidator. Moneys placed to the account of the liquidator shall be paid out on cheques or orders signed by the liquidator.

72. All or any part of the money for the time being standing to the credit of the liquidator of a company in an account with a financial institution to the account of the liquidator and not immediately required for the purpose of the winding up may be invested in the name of the liquidator. All such investments shall be made upon a request in the Form No. 38 signed by the liquidator which request shall be a sufficient authority for debiting the account with the purchase money.

73. All dividends and interest to accrue due upon any such investments shall from time to time be received by the financial institution concerned, under a power of attorney to be executed by the liquidator, and be placed to the credit of the account of such liquidator.

XIX. Examination of witnesses

74. The transcript or notes of the examination of a witness shall not be open to the inspection of any person other than the liquidator, unless and until the Court shall otherwise direct. The Court may from time to time give directions in regard to the custody and inspection of the transcripts and notes of examinations and the furnishing of copies or extracts therefrom.

XX. Sanction of the Court

75. (1) Every application by a liquidator under section 631 of the Act, or for an order under any other section of the Act permitting a liquidator to take any step or do any thing, for which provision is not otherwise made in these Rules, shall be made to the Court by motion on notice (where appropriate), or *ex parte* in pursuance of a motion paper setting forth shortly the nature of the application.

(2) Every application by a contributory or creditor or by the Director to the Court under section 631 of the Act shall be made to the court by motion on notice to the liquidator in pursuance of a motion paper setting forth shortly the nature of the application.

XXI. Statements by liquidator to the Registrar of Companies

Conclusion of winding up

76. The winding up of a company shall for the purposes of section 681 of the Act be deemed to be concluded:

- (a) where, in the case of a company wound up by order of the Court, the Court has made an order under section 704(1) of the Act — on the date on which the order dissolving the company has been reported by the liquidator to the Registrar of Companies;
- (b) in the case of a company wound up by order of the Court where no such order is made, and in the case of a company wound up voluntarily — on the date of the dissolution of the company in accordance with section 706 of the Act, unless on such date any funds or assets of the company remain unclaimed or undistributed in the hands or under the control of the liquidator or any person who has acted as liquidator, in which case the winding up shall not be deemed to be concluded until such funds or assets have either been distributed or paid into The Companies Liquidation Account.

Times for sending liquidator's statements, and regulations applicable thereto

77. The statements in relation to the proceedings in and the position of the liquidation of a company the winding up of which is not concluded within 12 months after its commencement shall be sent to the Registrar of Companies at the intervals provided by section 681(2) and (3) of the Act unless otherwise ordered by the Court. The statement shall be in the Form No. 39, shall be sent in duplicate, and shall be verified by an affidavit in the Form No. 40, which shall be sent with the statement to the Registrar of Companies.

XXII. Payment of unclaimed dividends and unapplied or undistributable balances into the account prescribed under, section 623(1) of the Act

78. (1) All moneys in hand or under the control of a liquidator representing unclaimed dividends admissible to proof and unapplied or undistributable balances, which under section 623(1) of the Act the liquidator is to pay into the account prescribed under that subsection (in this rule “the Account”) shall be ascertained on the date which is two months—

- (a) after the date of filing of the application made by the liquidator to the Court under section 704(3) of the Act, where the Court has made an order under section 704(1) of the Act,
- (b) after the meeting referred to in section 705 or in section 706 of the Act (as the case may be),

and shall be paid into the Account within 14 days from the said date.

(2) When a liquidator desires to pay moneys into the Account he shall make and file an affidavit entitled in the matter of the company in liquidation and in the matter of section 623 of the Act, and setting forth:

- (a) the name of the company of which he is liquidator,
- (b) his name and address,

- (c) the date on which the order for the winding up of the company was made or, as the case may be, the resolution for winding up was passed and the date on which he was appointed liquidator,
- (d) the amount of the moneys to be lodged to the Account,
- (e) the amount of the said moneys to be lodged which represents unclaimed dividends admissible to proof,
- (f) the amount of the said moneys to be lodged which represents unapplied or undistributable balances,
- (g) the names and last known addresses of the persons to whom the unclaimed dividends admissible to proof are payable and the amount payable to each such person,
- (h) the names and last known addresses of the persons to whom the unapplied or undistributable balances are payable and the amount payable to each such person,
- (i) the names and last known addresses of any persons (other than those mentioned in paragraphs (g) and (h)) who have claimed any interest in such unapplied or undistributable balances and the nature of such claim,
- (j) his submission to answer all such inquiries relating to the moneys so to be lodged as the Court may make or direct.

(2) Such affidavit shall have annexed thereto a schedule as prescribed by Order 77, rule 91. When the liquidator has filed such an affidavit, he shall pay such moneys into the Account or, if the Account is maintained by the Accountant, he shall request the Accountant to issue a direction to the Bank to receive such moneys for the credit of the Account. Any application for such request shall be in the Form No. 7 in Appendix P.

(3) Moneys invested or deposited at interest by a liquidator shall be deemed to be moneys under his control and when such moneys form part of the balance payable into the Account pursuant to sub-rule (1) the liquidator shall realise the investment or withdraw the deposit and shall pay the proceeds into the Account.

(4) Every person who has acted as liquidator, whether the liquidation has been concluded or not, shall furnish to the Minister on request particulars of any moneys in hand or under his control representing unclaimed dividends admissible to proof or unapplied or undistributable balances and such other particulars as the Minister may require for the purpose of ascertaining or getting in any money payable into the Account, and the Minister may require such particulars to be verified by affidavit.

(5) The Minister may at any time request any such person as is mentioned in sub-rule (4) to submit to him an account verified by affidavit of the sums

received and paid by him as liquidator of the company and may direct an audit of the account.

(6) If any person who has been requested to furnish particulars of any moneys in hand or under his control representing unclaimed dividends admissible to proof or unapplied or undistributable balances under sub-rule (4) or to submit an account under sub-rule (5) shall fail to furnish such particulars or to submit such account within 21 days after being requested to do so, the Minister may apply to the Court by originating notice of motion and the Court shall make such order as shall be necessary for the purpose of enforcing sub-rules (4) and (5) hereof.

(7) An application under section 623(2) of the Act shall be made by originating notice of motion in which the liquidator who made the lodgment out of which payment is sought and the Minister shall be named as respondents. If such liquidator shall be dead or cannot be traced at the date of such motion the Court may dispense with the necessity of naming the liquidator as a respondent.

(8) An application by a liquidator for payment out of the Account of any costs, expenses and disbursements of the voluntary winding up, shall be made by originating notice of motion in which the Minister shall be named as respondent.

(9) An application under section 623(3) of the Act for payment out of any moneys paid into the Exchequer shall be made by originating notice of motion in which the Minister for Finance shall be named as respondent.

XXIII. File of proceedings

79. All orders, exhibits, admissions, memoranda, attested copies of affidavits, examinations, certificates and all other documents relating to the winding up of the company shall be filed by the liquidator, as far as may be, on one continuous file, and such file shall be kept by him. Every contributory of the company and every creditor whose debt or claim has been allowed, shall (save as otherwise provided in this Order) be entitled at all reasonable times to inspect such file free of charge, and at his own expense to take copies or extracts from any of the documents included therein, or to be furnished with such copies or extracts at a rate not exceeding ten cent per page of seventy-two words, and such file shall be produced in Court, and otherwise, as on occasion may be required.

XXIV. Applications to stay or restrain proceedings or for leave to commence proceedings

80. (1) An application under section 574 of the Act or, as the case may be, section 1331 or section 1346 of the Act, to stay proceedings in an action then pending against the company (or, where relevant, contributory) in the High Court or on appeal in the Court of Appeal or the Supreme Court shall be made by motion in that action on notice to the plaintiff.

(2) An application under section 574 of the Act to restrain further proceedings in any other action or proceeding than those mentioned in sub-rule (1) shall be made by motion in the winding up proceeding on notice to the plaintiff.

(3) An application under section 1332 or section 1347 of the Act for leave to commence proceedings shall be made by motion in the winding up proceeding on notice to the liquidator.

81. An application to stay proceedings in an action or proceeding against a company in voluntary liquidation shall, if such action be pending in the High Court or on appeal in the Court of Appeal or the Supreme Court, be made by motion in that action on notice to the plaintiff, and shall otherwise be made by special summons.

XXV. Applications under sections 450(3), 671, 672, 675 or 676 of the Act

82. (1) An application by a liquidator for an order under section 450(3) of the Act may be made by motion *ex parte*. On such application the Court may give such directions as it thinks proper in regard to the manner in which the meeting or meetings shall be summoned and in relation to the conduct thereof.

(2) When an order for the winding up of a company has been made, applications under sections 671, 672 or 675 of the Act may be made by motion *ex parte*.

(3) When a petition for the winding up of a company has been presented an application under section 675 of the Act may be made by motion *ex parte*.

(4) An appeal by a creditor or contributory under section 676(2) of the Act shall be brought by originating notice of motion.

XXVI. Other applications by motion on notice or by originating notice of motion

83. (1) In any winding up an application under sections 87(3), 115, 247, 416(6), 445, 582, 584, 588(4), 599, 600, 601(8), 602(2), 603, 604, 605(3), 606, 608, 610, 612, 613, 614, 630, 632, 636, 637(6), 638, 644(2), 652(2), 655(2)(d), 659, 669, 670, 673, 677(5), 678, 684, 697(1)(b), 698(9), 706(8), 723, 724, 751, 836, 859, 1278, 1279, 1331 or 1332 of the Act or under any other section of the Act not in this Order expressly provided for, shall, in the case of a winding up by the Court, be made by motion on notice and in the case of a voluntary winding up by originating notice of motion.

(2) Without limiting the generality of sub-rule (1), an application by a creditor under section 582 of the Act shall be made by originating notice of motion, which shall be served on the liquidator (if any) and on the company.

(3) An application under section 1417 of the Act for the enforcement by the Court of an order made by a court of any state recognised for the purposes of section 1417 of the Act and made for, or in the course of, winding up a company shall be made by originating notice of motion.

(4) A liquidator intending to resign in accordance with section 641 of the Act shall give notice to the Court by an application *ex parte* to the Court. On the hearing of the application the Court may, if it thinks fit, direct that notice of the

application be served on the petitioner, the company, or any other interested party as may be appropriate.

XXVII. Termination of winding up by the Court

84. When the Court has made an order in accordance with section 704(1) of the Act, the liquidator shall apply by motion to the Court for an order under section 704(3) of the Act at such time as it appears to the liquidator that the affairs of the company have been completely wound up.

XXVIII. Applications in voluntary winding up

85. Every application or appeal to the Court in a voluntary winding up may be made by originating notice of motion, save as otherwise provided in this Order.

XXIX. Forms in voluntary winding up

86. The declaration of solvency referred to in section 580(2) of the Act together with the report and statement of the qualified person referred to in section 580(4) of the Act shall be in the Form No. 41.

87. The statement referred to in section 584 of the Act shall be in the Form No. 42.

88. The liquidator's final account referred to in sections 705 and 706 of the Act shall be in the Form No. 43.

89. The return of the final meeting under section 705(4) of the Act in a members' voluntary winding up shall be in the Form No. 44.

90. The return of the final meetings under section 706(4) of the Act in a creditors' voluntary winding up shall be in the Form No. 45.

Certification of liquidator for the purposes of the Insolvency Regulation

91. For the purposes of section 712 of the Act, any appointment of a liquidator in a creditors' voluntary winding up may, for the purposes of Article 19 of the Insolvency Regulation, be evidenced by a certificate in the Form No. 47 issued by the Master of the High Court upon verification of that appointment, in the case of a creditors' voluntary winding up, by affidavit in the Form No. 46 made by the liquidator and in any other case by the production to the Master of a certified copy of the winding up order.

XXX. Applications made by virtue of section 567 of the Act

92. An application to the Court made by virtue of section 567 of the Act and referred to in that section in relation to a company that is not being wound up shall be made by originating notice of motion.

XXXI. Applications under section 819 of the Act

93. (1) An application for a declaration that a person who was a director of an insolvent company be restricted under section 819 of the Act shall be commenced by originating notice of motion in the Form No. 48 and grounded upon the affidavit of the applicant in the Form No. 49. Applications in respect of several directors of one company shall be made on one notice of motion except where the circumstances otherwise require.

(2) The affidavit grounding the application for restriction shall set out all the facts the applicant considers should be brought to the attention of the Court for the purpose of determining:

- (a) whether each of the respondents has acted honestly and responsibly in relation to the conduct of the affairs of the company in question, whether before or after it became an insolvent company,
- (b) whether each of the respondents has, when requested to do so by the liquidator of the insolvent company, cooperated as far as could reasonably be expected in relation to the conduct of the winding up of the insolvent company, and
- (c) whether there is any other reason for which it would be just and equitable that the respondents, or any of them, should be subject to the restrictions imposed by an order under section 819(1) of the Act.

(3) Motions shall be issued in the Central Office and made returnable for a date not less than 28 days from the date of issue and shall be served with the grounding affidavit on the respondent(s) not less than 21 clear days prior to the return date.

(4) An appearance to the notice of motion in the Form No. 50 shall be entered in the Central Office and served on the applicant or where on record his/her solicitor within 10 days of the date of service of the notice of motion.

(5) Where an application is opposed a respondent shall file and serve an affidavit setting out the facts upon which the application is opposed and shall file the affidavit in the Central Office and serve it on the applicant or where on record his/her solicitor not less than four clear days before the return date or such further time as the Court may exceptionally allow.

(6) Where no appearance is entered by or on behalf of a respondent the applicant shall file an affidavit of service in the Central Office not less than two clear days prior to the return date.

(7) Applications for the extension of time for the filing of affidavits by any party shall not be granted save exceptionally where the Court is satisfied that the extension of time is required for good reason.

(8) Applications which are duly served may be determined by the Court on the return date.

(9) Any subsequent application for relief under section 822 of the Act shall be by motion on notice to the original applicant but if the liquidation or receivership (as the case may be) has concluded, the application shall be by motion on notice to the Director.

**Order 74A — Proceedings under Part 10 of the Companies Act 2014
(Examinership)**

1. (1) In this Order, unless the context or subject matter otherwise requires:

“the Act” means the Companies Act 2014;

“centre of main interests” shall be construed in accordance with the Insolvency Regulation;

“Examiner” shall include Interim Examiner;

“the Insolvency Regulation”, “liquidator in main proceedings”, “main proceedings”, “Member State”, “secondary proceedings” and “territorial proceedings” each has the same meaning as in Order 74.

(2) Words and expressions contained in this Order shall have the same meaning as in the Act.

(3) In any case in which main proceedings have been opened in a Member State other than the State, the Examiner shall, where such document may be relevant to the main proceedings concerned, immediately send a copy of every petition, notice, report, affidavit or other document in the proceedings to the liquidator in the main proceedings by electronic mail or facsimile where possible or otherwise by registered prepaid post, in accordance with and for the purposes of Article 31 of the Insolvency Regulation.

(4) The provisions of this Order which apply to a company shall apply to an industrial and provident society to the extent that the provisions of the Act concerning examinership are applied to industrial and provident societies and subject to the modifications made in, or necessitated by, the application of the provisions of the Act concerning examinership to industrial and provident societies.

2. All applications and proceedings for or in relation to an appointment of an examiner under the Act or concerning such examination shall be assigned to such Judge or Judges as the President of the High Court shall from time to time assign to hear such applications and proceedings, but if such Judge or Judges shall be unable to dispose of such applications or proceedings, any other Judge or Judges of the High Court may dispose of any such application.

3. (1) An application under section 509 of the Act shall be grounded on the petition and the verifying affidavit of the party making such application and shall be heard and determined on affidavit unless the Court otherwise orders.

(2) The petition referred to in sub-rule (1) shall

(a) contain either:

(i) statements that the Insolvency Regulation applies to the proceedings and that the company’s centre of main interests

(determined in accordance with the Insolvency Regulation) is situated in the State and the facts and grounds supporting each statement; or

- (ii) statements that the Insolvency Regulation applies to the proceedings and that the company's centre of main interests is situated in another specified Member State and the facts and grounds supporting each statement; or
- (iii) a statement that the Insolvency Regulation does not apply to the proceedings, and the facts and grounds supporting that statement, and in such case, shall contain a statement of the reasons why the debtor is entitled to apply for the appointment of an examiner;

- (b) contain a statement that, to the petitioner's knowledge, no insolvency proceedings (within the meaning of Article 2 of the Insolvency Regulation) have been opened in respect of the company in any Member State (other than the State), or that such insolvency proceedings have been opened and if so, whether the proceedings which have been opened are main proceedings, territorial proceedings or secondary proceedings.

(3) Where insolvency proceedings have been opened in any other Member State, the affidavit verifying the petition shall exhibit a certified copy of the original decision appointing the liquidator in the main proceedings or any other certificate of the court having jurisdiction (as referred to in Article 19 of the Insolvency Regulation) and if such decision or certificate is not in one of the official languages of the State, a translation of that decision or certificate into the Irish or the English language certified by a person competent and qualified for the purpose.

(4) Where the petitioner applies for an order under section 556 of the Act for the hearing of the proceedings otherwise than in public the reasons for such an application shall be specified in the petition.

4. (1) This rule applies only where, in the petitioner's belief, the centre of the company's main interests is situated within the territory of a Member State other than the State.

(2) In a case to which this rule applies, the petition shall also:

- (a) identify the place within the State where the company has an establishment (determined in accordance with Article 2(h) of the Insolvency Regulation);
- (b) where main proceedings have not been opened in another Member State, contain a statement as to which of the conditions referred to in Article 3(4)(a) or Article 3(4)(b) of the Insolvency Regulation is met and the facts and grounds supporting that statement.

5. (1) A petition for the appointment of an Examiner under the Act shall be presented at and shall be retained in the Central Office. A sealed copy thereof shall be taken out by the petitioner or by his solicitor and shall be used as if it were an original.

(2) The petition shall be brought to the office of one of the Registrars who shall appoint the time and place at which the petition is to be heard.

(3) Every petition for the appointment of an Examiner shall be verified by affidavit. Such affidavit shall be made by the petitioner or by one of the petitioners if more than one, or in case the petition is presented by a corporation or company, by one of the directors, secretary or other officer thereof and shall be sworn before the presentation of the petition and filed with such petition and such affidavit shall be sufficient *prima facie* evidence of the statements in the petition. The form of the petition shall comply with sections 510 to 512 of the Act and shall also, so far as applicable, comply with Form No. 2 in Appendix M.

(4) On the same day as the petition shall have been presented, the petitioner shall apply *ex parte* to the Court for directions as to proceedings to be taken in relation thereto.

6. (1) On the hearing of the *ex parte* application referred to in rule 5(4) or on any adjourned hearing or hearings thereof or on any subsequent application, the Court may make such order or orders as it thinks fit and may give such directions as it thinks fit and in particular may give directions as to the parties on whom the petition should be served, the mode of service, the time for such service, the date for the hearing of the petition (if different to that appointed by the Registrar) and whether the said petition should be advertised and if so, how the same should be advertised.

(2) On the hearing of such *ex parte* application, the Court may, if it thinks fit, treat the application as the hearing of the petition and may make such interim order or any other order it thinks fit including adjourning the hearing and may appoint any proposed Examiner on an interim basis until such adjourned hearing and an Examiner so appointed over any company or any related company shall be referred to as the Interim Examiner and shall have the same powers and duties in relation to such company until the date of the adjourned hearing as if he were an Examiner appointed other than on an interim basis.

(3) The Court may adjourn the hearing of the petition or any adjourned hearing until any party or parties which the Court considers should be notified have been notified of the presentation of the petition, whether by advertisement or otherwise, and may adjourn any hearing of the petition for any other reason that appears to the Court to be just and equitable.

(4) An application for directions under section 516 of the Act concerning the supply of the independent expert's report shall be by motion *ex parte*, provided that the Court may direct that notice be given to such person or persons as it may deem fit.

(5) An application for orders under section 522 of the Act shall be by motion on notice to the receiver or, as the case may be, the provisional liquidator.

(6) An application for an order under section 523 of the Act shall be by motion on notice to the receiver but in any case where no petition to appoint an examiner has been presented, the application may be made by originating notice of motion on notice to the receiver.

(7) On the hearing of a petition or on the adjournment or the further hearing of such petition, the Court may, having heard the petitioner and any interested party or any person who has been notified of the petition and who appears thereto, as the case may be, appoint an Examiner, and may make such further or other order as it thinks fit.

7. (1) An application for the appointment of an Examiner to be appointed an Examiner of a related company pursuant to section 517 of the Act if brought by the petitioner or by the Examiner shall be made *ex parte* to the Court provided that on the hearing of any such application, the Court may make such orders or give such directions as it thinks fit including directions as to whether, and if so, upon which parties notice of the application should be served, the mode of such service and the time allowed for such service and whether the application should be advertised and if so, how the same should be advertised and may adjourn the hearing of such application to a date to be specified.

(2) The Court may, if it thinks fit, while adjourning such application, make such interim order as it sees fit including the appointment of the Examiner as the Examiner of the related company on an interim basis and may also confer on such Examiner in relation to such company all or any of the powers and duties conferred on him in relation to the first mentioned company on an interim basis until the adjourned hearing.

(3) An application for the appointment of an Examiner to be the Examiner of a related company shall, if brought by any person other than the petitioner or the Examiner of the first mentioned company, be brought by way of notice of motion served upon the Examiner and petitioner.

(4) The moving party in an application under this rule shall in his or its affidavit grounding such application:

- (a) verify that, to the moving party's knowledge, no insolvency proceedings have been opened in respect of the related company in any Member State or Member States (other than the State), or that such insolvency proceedings have been opened and if so, whether those insolvency proceedings are main proceedings, territorial proceedings or secondary proceedings;
- (b) in a case where, in that party's belief, the centre of the related company's main interests is situated within the territory of a Member State other than the State, identify the Member State concerned and the place within the State where, in the moving party's belief, the

company has an establishment (determined in accordance with Article 2(h) of the Insolvency Regulation).

8. In any case where an Interim Examiner has been appointed to any company or an Examiner has been appointed Interim Examiner of a related company of that company, and where upon the final hearing of the application or of the petition, as the case may be, no Examiner is appointed to that company or to that related company, as the case may be, or where a person other than the Interim Examiner is appointed as Examiner to the company or to the related company, such Interim Examiner shall prepare a written report for the Court in relation to the company or to the related company or both in such time as the Court shall direct. Such Examiner shall keep and maintain a true record of all liabilities certified by him under section 529 of the Act and shall in his written report give a full account of all liabilities so certified to the Court and shall deal with such further or other matters as may be directed by the Court.

9. (1) Any application by any Examiner of a company pursuant to section 520(5) of the Act in relation to any existing proceedings involving that company shall be brought by motion on notice to all the parties to such proceedings including the company in relation to which the Examiner was appointed.

(2) An application by any person under section 520(5) of the Act seeking the leave of the Court to commence proceedings in relation to the company shall be brought by way of motion on notice to the Examiner and to the company.

(3) An application under section 521(2) of the Act to the Court to authorise the discharge or satisfaction, in whole or in part, by the company of a liability referred to in section 521(1) of the Act shall be brought by way of motion on notice to the Examiner and to the company.

10. (1) Any application by an Examiner pursuant to section 524(7)(a) of the Act may be made *ex parte* to the Court and on hearing of any such application the Court may deal with the application and may make such order or orders in relation thereto as it thinks fit or may adjourn the application and give such directions as to proceedings to be taken upon it as it thinks fit.

(2) An application by an Examiner pursuant to section 524(7)(b) of the Act shall be by way of motion on notice to any member, contributory, creditor or director of the company who may be affected.

(3) An application by the company or by an interested party pursuant to section 532(9) of the Act shall be made by motion on notice to the Examiner and to any other interested party or the company, as the case may be.

11. Once an Examiner has certified any refusal or refusals specified in section 526(6) of the Act, he shall thereupon apply *ex parte* to the Court for leave to produce the said certificate in relation to such refusal and shall verify the facts in the certificate by affidavit and thereupon the Court upon notice to the party concerned, may make such enquiries and give such directions in relation to the said refusals as it thinks fit and shall hear such evidence as may be produced in

relation thereto and may make such order as seems just and proper in the circumstances.

12. Any application to the Court by the Examiner pursuant to section 528 of the Act for the vesting in him of all or any of the powers or functions vested in or exercisable by the directors of the company shall be made by notice of motion served upon the said directors, grounded on the affidavit of the Examiner specifying which, if not all, of the powers he seeks to have vested in him by order of the Court and the Court may give such directions in relation to the hearing of the said application as it thinks fit.

13. An application by the Examiner, pursuant to section 530 of the Act for the disposal of any property which is the subject of any security or of any goods which are in the possession of the company under a hire purchase agreement, shall be made by notice of motion grounded upon affidavit of the Examiner and served upon the holder of such security or the hire purchase company, as the case may be, or upon any other person who appears to have an interest in the property and the Court may upon the hearing of the application make such order under section 530 of the Act as appears just and proper and may give such directions concerning the proceeds of all such disposals as shall have been authorised by the Court.

14. (1) An Examiner wishing to resign pursuant to section 532 of the Act, shall do so by an application *ex parte* to the Court. On the hearing of the application the Court may, if it thinks fit, direct that notice of the application be served on the petitioner, the company, the directors of the company or any other interested party as may be appropriate. The application of the Examiner shall be grounded upon an affidavit sworn by him, specifying the reasons for the said proposed resignation, and the date of the said proposed resignation. Upon the application, the Court may make such order as appears just and proper in the circumstances.

(2) An application to the Court pursuant to section 532 of the Act to remove an Examiner shall be made by motion on notice to the Examiner, to the petitioner, to the company and its directors and to any other party as the Court may direct. Such application shall be grounded upon an affidavit of the moving party specifying the cause alleged to exist justifying the removal of the Examiner by the Court. On the hearing of the application, the Court may make such order as appears just in the circumstances and, if satisfied that cause has been shown for the removal of the Examiner by the Court shall order that he be removed forthwith or upon such date as the Court shall specify. The Court may either before or after ruling upon the application for the removal of the Examiner make such order for the production of any document or documents, or the preparation of such report or reports as it thinks fit.

(3) An application pursuant to section 532(2) of the Act to fill a vacancy in the office of an Examiner shall be made *ex parte* to the Court provided that the Court may, if it thinks fit, adjourn the application and make such order or give such directions as appear proper in the circumstances, including directions for

service of notice of the making of the application upon such party as it thinks proper.

15. (1) Where it appears to the Court that there is evidence of a substantial disappearance of property of the company that is not adequately accounted for, or of other serious irregularities in relation to the company's affairs having occurred, and the Court directs the holding of a hearing under section 533 of the Act to consider that evidence, the Court shall give such further directions in relation to the preparations for and conduct of that hearing as it considers appropriate, which may include directions as to the filing of any affidavit by any person entitled to be heard or by any other person, and directions as to the preparation of any report by the Examiner.

(2) An application for directions under section 533(5) of the Act concerning the supply of the examiner's report under section 533 shall be by motion *ex parte* provided that the Court may direct that notice be given to such person or persons as it may deem fit.

16. (1) When an Examiner is formulating proposals pursuant to section 534 of the Act for a compromise or scheme of arrangement, any application for an extension of time for the delivery by the Examiner of his report thereon, shall be made *ex parte* to the Court within the time for the delivery of the report or as extended by the Court. Any party affected by the extension, may on notice of motion to the Examiner apply to the Court to set the said order aside upon grounds to be specified and verified in an affidavit and on such application, the Court may make such orders as it thinks fit.

(2) An application by the Examiner for directions under section 535 of the Act shall be made *ex parte* to the Court in the first instance and the Court may direct service of notice of the application on any person. Any party affected by such directions, may on notice of motion to the Examiner apply to the Court to vary or set aside any directions upon grounds to be specified and verified in an affidavit and on such application, the Court may make, vary or set aside such directions as it thinks fit.

17. (1) When an Examiner has prepared a report pursuant to section 534 of the Act within the time prescribed or within such time as shall have been fixed by the Court, he shall effect delivery of his report by making an *ex parte* application to the Court to deliver it.

(2) The report shall contain a full account of each meeting convened by the Examiner and of the proposals put before each such meeting and shall contain as an appendix to the said report a copy of the said proposals which shall deal with each of the matters specified in section 539 of the Act in the order set out in that section.

(3) The Examiner shall in his application specify whether and if so, what portions of the report should be omitted from delivery under section 534(5) of the Act and he shall draw to the attention of the Court any particular aspects

of the report which are or may be relevant to the exercise by the Court of any other of its functions under the Act.

(4) When the Examiner has been given leave to deliver his report pursuant to sub-rule (1) and where the Examiner has formulated proposals pursuant to section 534 of the Act for a compromise or scheme of arrangement and has reported to the Court thereon in the period prescribed or within such further period as may have been specified by the Court, the Examiner may apply to the Court *ex parte* for an extension of the period of protection pursuant to section 534(4) of the Act for such further period as may be necessary for the Court to enable it to take a decision in relation to the report of the Examiner on the proposals. Upon the making of the application, the Court may direct that the Examiner serve notice of the application on such party or parties as the Court thinks fit. The Court may adjourn the application to enable the service to take place, but may extend the period concerned until the adjourned date of the hearing or such other date as to the Court may seem fit, and the Court may further extend the period concerned in the event of any further adjournments of the said hearing.

18. All meetings of members or classes of members or creditors or classes of creditors convened for the purposes of section 534 or section 540 of the Act shall be governed by the following rules:

1. The Examiner shall summon all meetings of creditors and members by sending by post not less than three days before the day appointed for the meeting to every person appearing in the company's books to be a creditor of the company or a member of the company, notice of the meeting of creditors or members as the case may be.

2. The notice to each creditor or member shall be sent to the address given in the report of the Examiner of the company, if any or to such other address as may be known to the Examiner.

3. An affidavit by the Examiner or solicitor or by some other officer or clerk of the company or its solicitor that the notice of any meeting has been duly posted shall be sufficient evidence of such notice having been duly sent to the person to whom the same was addressed. The Examiner may fix a meeting or meetings to be held at such place as in his opinion is most convenient for the majority of creditors or members, or both and different times and/or places may be named for the meetings of creditors and members.

4. The Examiner shall preside at and be chairman of any meeting which he has convened and shall conduct the business of the meeting in an orderly manner so as to ensure the proper discussion of all proposals placed by him before the said meeting.

5. Where a meeting of creditors or members is summoned by notice, the proceedings and resolutions of the meeting shall unless the Court otherwise

orders be valid, notwithstanding that some creditors or members may not have received the notice sent to them.

6. The Examiner may with the consent of the meeting adjourn from time to time and from place to place but the adjourned meeting shall be held at the same place as the original meeting unless in the resolution for adjournment another place is specified or unless the Court otherwise orders.

7. (a) A meeting may not act for any purpose except the adjournment of the meeting unless there are present or represented thereat in the case of a creditors meeting, at least three creditors ruled by the Examiner to be entitled to vote or in the case of a meeting of members, at least two members.

(b) If within 15 minutes from the time appointed for the meeting, a quorum of creditors or members as the case may be is not present or represented, the meeting shall be adjourned for the same day in the following week at the same time and place or to such other day or time or place as the Examiner may appoint but so that the day appointed shall be not less than three, nor more than 21 days from the date from which the meeting was adjourned.

8. (a) The Examiner shall cause minutes of the proceedings of the meeting to be drawn up and entered in a book kept for that purpose and the minutes shall be signed by him.

(b) The Examiner shall cause a list of creditors or members present at every meeting to be kept and every such list shall be signed by him.

9. A creditor or member may appear either in person or by proxy. Where a person is authorised in the manner provided by section 185 of the Act to represent a corporation at any meeting of creditors or members, such person shall produce to the Examiner a copy of the resolution so authorising him. Such copies shall be under the seal of the corporation or be certified to be a true copy by the secretary or director of the corporation.

10. Every instrument of proxy shall be, as far as possible, in either the Form No. 18 or Form No. 19 in Appendix M.

11. A general and a special form of proxy shall be sent to each of the creditors or members with a notice summoning the meeting and neither the name nor the description of the Examiner or any other person shall be printed or inserted in the body of any instrument of proxy before it is sent.

12. A creditor or a member may appoint any person a special proxy to vote at any specified meeting or adjournment thereof on all questions relating to any matter arising at the meeting or an adjournment thereof.

13. A creditor or member may appoint the Examiner to act as his general or special proxy.

14. (a) Every instrument of proxy shall be lodged with the Examiner no later than four o'clock in the afternoon of the day before the meeting or adjourned meeting at which it is to be used and the same shall be kept by the Examiner.

(b) No person who is a child shall be appointed a general or special proxy.

(c) Where a company is a creditor, any person who is duly authorised under the seal of such company to act, generally on behalf of the company at meetings of creditors and members, may fill in and sign the instrument of proxy on such company's behalf and appoint himself to be such company's proxy and the instrument of proxy so filled in and signed by such person shall be received and dealt with as a proxy of such company.

15. The Examiner shall have power to allow or disallow the vote of a person claiming to be a creditor or member, if he thinks fit, but his decision may be subject to appeal to the Court. If he is in doubt whether a vote should be allowed or disallowed, he shall allow it and record the vote as such subject to the vote being declared invalid in the event of an objection being taken and sustained by the Court.

19. An application by the company pursuant to section 537 of the Act authorising approval or repudiation of any contract or any application arising out of any such repudiation shall be made by motion on notice to the Examiner and on notice to the other contracting party or parties and on notice to any person referred to in section 537(2) of the Act.

20. When on the consideration of a report under section 541 of the Act, the Court considers that an order for the winding up of the company in accordance with section 542(5) of the Act should be made, the Court may order that the application for the winding up of the company or of any related company be made by the Examiner or by such other person as the court may direct and the court may order that the provisions of Order 74, either in whole or in part, shall apply to the winding up as ordered by the Court.

21. (1) An application to the Court pursuant to section 553 of the Act for the revocation of confirmation of proposals confirmed by the Court, shall be made *ex parte* for directions as to the proceedings to be taken and the application shall be grounded upon an affidavit which shall specify the fraud alleged and shall supply full particulars thereof and shall specify the names and addresses of all parties who have or may have acquired interests or property in good faith and for value and in reliance on the confirmation of the proposals by the Court.

(2) Upon such application, the Court may make such order and give such directions for the hearing of the said application including directions for service of notice of the application upon all such parties as appear proper in the circumstances and may give such further directions as to the application, including

particularly, whether and if so, how the same should be advertised and if it seems fit, direct the filing of any pleadings in the matter.

22. An application by the Examiner pursuant to section 554 of the Act for payment to him of remuneration and costs and reasonable expenses properly incurred by him shall be made by application *ex parte* to the Court and upon an affidavit of the Examiner in which he shall set forth a full account of the work carried out by him to the date of the application and a full account of the costs and expenses incurred by him and shall vouch same, and of the basis for the proposed remuneration which he is seeking to be paid. The Court may, where it thinks fit, order that notice of the application be given to all such persons as the Court may direct, and may give directions as to the service of the said notice and fix a date for the hearing of the application of the Examiner. The affidavit of the Examiner shall also specify what use, if any, he has made of the services of the staff and/or of the facilities of the company to which he has been appointed and the extent of such use.

23. A request by a liquidator in main proceedings pursuant to Article 37 of the Insolvency Regulation for the conversion into winding-up proceedings of proceedings under the Act previously opened in the State in respect of a company shall be by notice of motion in the proceedings by the liquidator in the main proceedings. Such notice of motion shall be grounded upon an affidavit sworn by or on behalf of the liquidator in the main proceedings, which affidavit shall specify the reasons why it is alleged the conversion of the proceedings into winding-up proceedings would be in the interests of the creditors in the main proceedings. A copy of the notice of motion and a copy of the grounding affidavit and any exhibits thereto shall be served upon the company and the examiner not later than seven days before the return date. On the return date, the Court may make such orders or give such directions for the conduct and hearing of the application as seem appropriate.

24. An application for a declaration under section 416(6) of the Act in the case of a company in examinership shall be brought by motion on notice to the person against whom such an order is sought.

25. An application for an order under section 557 of the Act shall be brought by motion on notice to the person against whom such an order is sought.

**Order 74B — Proceedings under Part 13 of the Companies Act 2014
(Investigations)**

1. (1) In this Order, unless the context or subject matter otherwise requires:

the “Act” means the Companies Act 2014;

the “company” means the company to which any application under this Order relates and where the context so requires, includes reference to a related company of that company;

the “Director” has the same meaning as in section 2(1) of the Act;

“Minister”, when used without qualification, means the Minister for Jobs, Enterprise and Innovation.

(2) Words and expressions contained in this Order shall have the same meaning as in the Act.

(3) In this Order a reference to a section or subsection is to that section or subsection in the Act unless it is indicated that reference to some other enactment is intended.

2. All applications and proceedings under or in relation to Part 13 of the Act shall be assigned to such Judge or Judges as the President of the High Court shall from time to time assign to hear such applications and proceedings but if such Judge or Judges shall be unable to dispose of such applications or proceedings any other Judge or Judges of the High Court may dispose of any such application or proceedings.

3. (1) The following applications shall be made by originating notice of motion:

- (1) an application under section 747(1) of the Act for the appointment of an inspector or inspectors;
- (2) an application under section 747(8) or section 748(7) of the Act to bring before the Court an inspectors’ report made to the Circuit Court and referred by the Circuit Court to the Court; such an application shall be made by a person directed by the Circuit Court to do so and shall be served on such persons as have been directed by the Circuit Court to be served;
- (3) an application under section 748 of the Act for the appointment of an inspector or inspectors;
- (4) an application for an order under section 757 of the Act in any case where the inspector has not been appointed by the Court;
- (5) an application under section 767(5) of the Act for the Court to require a person to comply with a requirement of the Director;

- (6) an application under section 771 of the Act for an order that restrictions imposed under section 768 of the Act shall cease to apply; such an application if not made by the Minister, the Director or the company, as the case may be, shall be served on the Director and the company and on any other person affected thereby and any application to vary or cancel in accordance with section 775(3) of the Act shall be made by motion on notice;
- (7) an application under section 772 of the Act for an order that shares subject to restrictions imposed under section 768 of the Act be sold; such an application if not made by the Director or the company, as the case may be, shall be served on the Director and the company and on any other person affected thereby and any application to vary or cancel in accordance with section 775(3) of the Act shall be made by motion on notice;
- (8) an application under section 783 of the Act for an order directing a third party to remedy a default. Such an application shall be served on the third party concerned;
- (9) an application under section 786 of the Act for an order that a company that is the subject of a direction given under section 778 of the Act shall be liable to repay the Director expenses of and incidental to the examination of books or documents. Such an application shall be served on the company concerned;

(2) In any application mentioned in sub-rule (1) where the moving party is not the company concerned, copies of the originating notice of motion and any affidavit grounding the application (and any exhibits thereto) shall be served on the company (and on each of its directors) within three days after the originating notice of motion has been filed in the Central Office. In every case, the application shall, subject to the Court's directions in that regard, also be served on any other person who would be directly affected by the making of the order sought in the application.

(3) Where several of the applications referred to in sub-rule (1) are begun simultaneously by the same applicant or applicants concerning the same company, all of the reliefs may be sought in a single originating notice of motion.

(4) Every application referred to in sub-rule (1) shall be grounded upon the affidavit of the party making the application and shall be heard and determined on affidavit unless the Court otherwise orders.

4. The following applications shall be made by notice of motion where proceedings under Part 13 of the Act involving the company concerned are already in being, and in any other case shall be brought by originating notice of motion (in which case, sub-rules (2), (3) and (4) of rule 3 shall apply):

(1) an application under section 750 of the Act for the approval of the Court to investigate a related company; such an application shall be served on that

company and its directors and on the applicant at whose instance the inspector was appointed;

(2) an application under section 757 of the Act in any case where the inspector has been appointed by the Court;

(3) an application under section 762(2) of the Act for the Court to direct the repayment of the expenses of an investigation; such an application shall be served on any person whom it is sought to make liable for the repayment to the relevant authority;

(4) an application under section 766(1) of the Act for the Court to direct the repayment of the expenses of an investigation; such an application shall be served on the company which it is sought to make liable for the repayment to the Director;

(5) an application under section 774 of the Act for an order for the payment out of the proceeds of sale of shares ordered to be sold under section 772 of the Act; such an application shall be served on every other person who was served with notice of the application under section 772 of the Act.

5. If on consideration of a report made to the Court under section 758 of the Act the Court considers that an order should be made for the winding up of a body corporate, the Court may direct the applicant who applied for the appointment of the inspector or inspectors under section 747 or 748 of the Act, as the case may be, or such other person as the Court shall think fit to present a petition for the winding up of the said body corporate. The Court may give such directions in relation to the proceedings to be taken as it thinks fit and may order that the provisions of Order 74, either in whole or in part, shall apply to the winding up as ordered by the Court.

6. The following applications shall be made by motion *ex parte*:

(1) an application under section 749 of the Act for directions in an investigation;

(2) an application under section 758(1) of the Act for leave to deliver an interim report to the Court;

(3) an application under section 758(1) of the Act for leave to deliver a final report to the Court;

(4) an application under section 758(2) of the Act for leave to inform the Court of matters;

(5) an application under section 759(5) of the Act as to whether a part of a report should be omitted from a report to be forwarded, furnished or printed.

7. Every application to which this Order applies brought in relation to a company under the Act shall be entitled "the High Court" and in the matter of the

company and in the matter of the Act and where the company is under investigation there shall be added after the name of the company the words “under investigation” and where the company is in liquidation there shall be added after the name of the company the words “in liquidation” and where the company is in receivership there shall be added after the name of the company the words “in receivership” and where the company is one to which an Examiner has been appointed there shall be added after the name of the company the words “under the protection of the Court”.

8. On the hearing of any application made to the Court pursuant to rule 3 or rule 6, the Court may make such order or orders or give such directions as it thinks fit including directions as to whether, and if so, upon which other party notice of the application should be served, the mode of service and the time allowed for such service and may adjourn the hearing or further hearing of such application to a date to be specified.

9. The Court may, in any case in which the Court considers that it is either necessary or desirable in the interests of justice so to do, direct a plenary hearing in the matter and may make such order and give such directions in relation to the exchange of pleadings and the settling of issues between the parties as shall appear proper in the circumstances.

Order 75 — Proceedings under the Companies Act 2014 (other than Parts 10, 11 and 13) and under European Union company law

I. Preliminary

1. (1) In this Order unless the context or subject matter otherwise requires:

“the Act” means the Companies Act 2014; “the company” means the company to which any application under this Order relates;

“creditor” includes a company or corporation, or a firm or partnership;

the “inquiry” means the inquiry made as to the debts, claims or liabilities of or affecting the company or as to any such debts, claims or liabilities ordered by the Court under this Order;

the “Merger Control Regulation” means Council Regulation (EC) No. 139/2004 of 20 January 2004 on the control of concentrations between undertakings.

(2) Words and expressions contained in this Order shall have the same meaning as in the Act.

(3) In this Order, a reference to a section or subsection is to that section or subsection in the Act unless it is indicated that reference to some other enactment is intended.

II. Title of proceedings

2. (1) All proceedings under this Order shall be entitled “the High Court” and in the matter of the company and in the matter of the Companies Act 2014, and where the company is in liquidation, there shall be added after the name of the company the words “in liquidation”.

(2) Every originating notice of motion shall be in the Form No. 1 in Appendix N and the affidavit grounding the originating notice of motion shall verify the accuracy of any factual matter contained in the originating notice of motion.

III. Applications by originating notice of motion

3. (1) Any application under the Act, not being an application:

(a) which may be made *ex parte*;

(b) for which provision has been made in Order 74, Order 74A or Order 74B, or

(c) made in proceedings which have already been commenced shall be made by originating notice of motion.

(2) In any application mentioned in sub-rule (1) where the moving party is not the company concerned, copies of the originating notice of motion and any affidavit grounding the application (and any exhibits thereto) shall be served on

the company (and on any liquidator or examiner, if the company is in liquidation or in examinership) within three days after the originating notice of motion has been filed in the Central Office. In every case, the application shall, subject to the Court's directions in that regard, also be served on any director, officer, shareholder, debenture-holder or counterparty of the company concerned or any other person who would be directly affected by the making of the order sought in the application.

(3) Where several of the applications referred to in sub-rule (1) are begun simultaneously by the same applicant or applicants concerning the same company, all of the reliefs may be sought in a single originating notice of motion.

(4) A copy of any originating notice of motion in the case of an application under section 108 of the Act shall be served on every secured creditor of the company within four days after it has been filed in the Central Office.

(5) Every application referred to in sub-rule (1) shall be grounded upon the affidavit of the party making the application and shall be heard and determined on affidavit unless the Court otherwise authorises.

IV. Application for directions

4. (1) Where an originating notice of motion has been issued under rule 3, an application shall in every case be made to the Court on the return date of that motion for directions as to the proceedings to be taken.

(2) Upon the hearing of the motion or any adjourned hearing or hearings thereof or any subsequent application the Court may make such order or orders and give such directions as it may think fit before further proceedings are taken and more particularly in relation to the following matters, that is to say:

(a) directions as to the publication of notices;

(b) in cases where the Court orders an inquiry as to the debts, claims or liabilities of or affecting a company or as to any such debts, claims or liabilities, the proceedings to be taken for settling the list of creditors entitled to object, including the dispensing with the observance of section 85(4) of the Act as regards any class or classes of creditors, fixing the date with reference to which the list of such creditors is to be made out, and generally fixing a time for and giving directions as to all other necessary or proper steps in the matter whether expressly mentioned in any of the rules of this Order or not.

(3) The Court may, in any case where it considers it necessary or desirable in the interests of justice so to do, direct a plenary hearing in the matter and may make such order or give such directions as to the exchange of pleadings and the settling of the issues between the parties as appears proper in the circumstances.

(4) On the hearing of any application under rule 3 the Court may adjourn the further hearing of the motion until any other party or parties have been notified of the making of the application and may give directions as to the time and

mode of service of such party or parties and may adjourn the hearing or the further hearing of such application to a date to be specified.

V. Proceedings when inquiry directed

5. (1) The company shall, within seven days after an inquiry has been directed pursuant to rule 4(2)(b) or within such further or other time as the Court may allow, file in the Central Office an affidavit made by some officer of the company verifying a list containing so far as possible the names and addresses of the creditors of the company to whom such inquiry extends. The said list shall also contain the amounts due to the creditors therein named respectively in respect of debts, claims or liabilities to which the inquiry extends, or in the case of any such debt payable on a contingency or not ascertained, of any such claim admissible to proof in a winding-up of the company, the value, so far as can be justly estimated, of such debt or claim. Every such list and an attested copy of such affidavit shall be left at the Central Office not later than three days after the filing of the affidavit.

(2) The person making any such affidavit shall state therein his belief that the list verified by such affidavit is correct, and there was not at the date so fixed as aforesaid, any debt, claim or liability which, if that date were the commencement of the winding up of the company, would be admissible in proof against the company, except the debts, or claims and liabilities set forth in such list and shall state his means of knowledge of the matters deposed to in such affidavit. Such affidavit and list shall be in the Forms Nos. 2 and 3 respectively in Appendix N.

(3) Complete copies of such list shall be kept at the registered office of the company and at the offices of their solicitor and any person who wishes to inspect the same may, at any time during the ordinary hours of business, inspect and take extracts from the same.

(4) The company shall within seven days after the filing of such affidavit or such further other time as the Court may allow, send to each creditor whose name is entered in the said list, a notice stating the amount of the proposed reduction of capital or, as the case may be, the effect of the order directing the inquiry and the amount or estimated value of the debt or the contingent debt or claim or both for which such creditor is entered in the said list, and the time (to be fixed by the Court) within which if he claims to be entitled to be entered on such a list as a creditor for a larger amount, he shall send in his name and address and the particulars of his debt or claim, and the name and address of his solicitor (if any) to the solicitor of the company; and such notice shall be sent by post addressed to each such creditor at his last known address or place of abode and may be in the Form No. 4 in Appendix N.

6. Notice of the presentation of the originating notice of motion, of the effect of the order directing the inquiry and of the filing of the list of creditors shall, after the filing of the affidavit mentioned in rule 5 be published at such times and in such newspapers as the Court shall direct. Every such notice shall state the amount of the proposed reduction of capital of the nature of the order

sought by the applicant and the places where the aforesaid list of creditors may be inspected, and the times within which creditors of the company who are not, but are entitled to be entered on the said list, and who wish to be entered therein, or creditors who wish to be entered therein for a larger or different amount, shall send in their names and addresses, and the particulars of their debts or claims, and the names and addresses of their solicitors (if any) to the solicitor of the company. Such notice may be in Form No. 5 in Appendix N.

7. The company shall, within such time as the Court shall direct, file in the Central Office an affidavit made by the person to whom the particulars of debts or claims are by such notices as are mentioned in rules 5(4) and 6 required to be sent, stating the result of such notices respectively and verifying lists, in the Forms Nos. 7 and 8 respectively in Appendix N, containing in alphabetical order the names and addresses of the persons (if any) who shall have sent in the particulars of their debts or claims in pursuance of such notices respectively, and the amounts of such debts or claims. Some officer of the company shall join in such affidavit, and shall in such list distinguish which (if any) of such debts and claims are wholly, or as to any and what part thereof, admitted by the company, and which (if any) of such debts and claims are wholly, or as to any and what part thereof, disputed by the company. Such affidavit shall also state which of the persons who are entered in the list as creditors and which of the persons who have sent in particulars of their debts or claims in pursuance of such notices as aforesaid have been paid or have consented to the proposed reduction. Such affidavit may be in the Form No. 6 in Appendix N and such list and an attested copy of such affidavit shall be left at the Central Office within such time as the Court shall direct.

8. (1) If any debt or claim, particulars of which are so sent in shall not be admitted by the company at its full amount, then and in every such case, unless the company are willing to set apart and appropriate in such manner as the Court shall direct, the full amount of such debt or claim, the company shall send to the creditor a notice that he is required to come in and prove such debt or claim, or such part thereof that is not admitted by the company, by a date to be therein named, being not less than four clear days after such notice, and being the time appointed by the Court for adjudicating on such debts and claims. Such notice may be in the Form No. 9 in Appendix N.

(2) Such creditors as come in to prove their debts or claims pursuant to any such notice shall be allowed their costs of proof against the company, and be answerable for costs, in the same manner as in the case of persons coming in to prove debts under a judgment in a cause.

9. The result of the settlement of the list of creditors shall be stated in a certificate by the Court and such certificate shall distinguish the debts or claims, the full amount of which the company are willing to set apart and appropriate, and the debts or claims (if any), the amount of which has been fixed by inquiry and adjudication in the manner provided by section 85 of the Act and the debts or claims (if any) the full amount of which is not admitted by the company, nor such as the company are willing to set apart and appropriate and the amount of which has not been fixed by inquiry and adjudication as aforesaid; and shall

show which of the creditors have consented to the relief sought in the originating notice of motion and the total amount of the debts due to them, and the total amount of the debts or claims the payment of which has been provided for under section 85 of the Act and the persons to or by whom same are due or claimed; but it shall not be necessary to show in such certificate the several amounts of the debts or claims of any persons who have consented to the relief sought in the originating notice of motion or the payment of whose debts or claims has been secured as aforesaid.

10. The originating notice of motion shall not be heard until the expiration of at least eight clear days from the filing of the certificate mentioned in rule 9.

Hearing of originating notice of motion

11. Notice of the day on which the originating notice of motion is to be heard shall be published at such times and in such newspaper or newspapers as the Court shall direct, and such notice shall be in the Form No. 10 in Appendix N with such variations as the circumstances of the case may require.

12. Any creditor may, upon giving two clear days' notice in writing to the solicitor of the company of his intention so to do, appear at the hearing of the originating notice of motion.

13. Where a creditor, the full amount of whose debt or claim is not admitted by the company, appears at the hearing and the validity of such debt or claim has not been inquired into and adjudicated upon, the costs of and occasioned by his appearance shall be dealt with as to the Court shall seem just. In all other cases the creditor appearing shall be entitled to the costs of such appearance unless the Court shall be of opinion that in the circumstances of the particular case his costs ought not to be allowed.

14. When the originating notice of motion comes on to be heard the Court may give such directions as may seem proper with reference to the securing in the manner provided by the Act the payment of the debts or claims of any creditors who do not consent to the relief sought in the originating notice of motion, and the further hearing of the originating notice of motion may be adjourned for the purpose of allowing any steps to be taken with reference to the securing in manner aforesaid the payment of such debts or claims.

VI. Order confirming a reduction of capital

15. Where the Court makes an order confirming a reduction of capital, such order shall give directions in what manner and in what newspapers, and at what times, notice of the registration of the order and of such minute as is mentioned in section 86 of the Act is to be published.

VII. Appeal against refusal to register a name

16. (1) An appeal under section 26 of the Act against the refusal to register a name of company shall be brought within 21 days after the applicant for such registration has received notice of such refusal but the Court may extend the

time within which such appeal may be brought upon such terms (if any) as the Court may direct.

(2) A copy of the originating notice of motion shall be served on the Registrar of Companies within four days after it has been filed in the Central Office.

VIII. *Ex parte* applications

17. (1) The following applications shall be made by originating motion *ex parte*:

- (a) an application under section 400(5) of the Act for leave not to deliver the required notice;
- (b) an application under section 401(5) of the Act for leave not to deliver the required notice;
- (c) an application under section 821 of the Act for leave to inform the Court of any relevant matter;
- (d) an application under section 848 of the Act for leave to report to the Court.

(2) Every application under this rule shall be grounded upon the affidavit of the party making such an application and shall be heard and determined on affidavit unless the Court otherwise authorises.

(3) The Court may, where it thinks fit, order that notice of the application be given to all such persons as the Court may direct, and may give directions as to the service of the said notice.

IX. Takeover Schemes

18. (1) This rule applies to any applications or proceedings involving:

- (a) the exercise, or a request for the exercise, by the Court of its powers under section 453 or section 455 of the Act with respect to a compromise or scheme of arrangement proposed between a “relevant company”, within the meaning of the Irish Takeover Panel Act 1997, and its members or any class of its members which constitutes a takeover within the meaning of that Act;
- (b) the exercise, or a request for the exercise, by the Court of its powers under section 459 of the Act with respect to a scheme, contract or offer of the kind referred to in section 459, and which constitutes a takeover within the meaning of the Irish Takeover Panel Act 1997; and
- (c) the granting, or a request for the granting, by the Court of any other relief in support of, or for the purpose of giving effect to, such a compromise or scheme of arrangement or scheme, contract or offer.

In this rule, any such applications or proceedings are referred to as “takeover scheme proceedings”.

(2) The originating document in any takeover scheme proceedings shall contain a statement that the proceedings are takeover scheme proceedings within the meaning of this rule.

(3) The applicant or other moving party in any takeover scheme proceedings shall notify the Irish Takeover Panel (in this rule referred to as “the Panel”) of any motion or other application made in takeover scheme proceedings, and shall provide the Panel with true copies of any motion or other application, and any affidavit, exhibit or other document filed or delivered in support of such application, promptly upon the filing or delivery of the same. The applicant or moving party shall provide the Panel with particulars of the terms of any order made by the Court on any motion or other application in any takeover scheme proceedings promptly upon the making of such order, and with a true copy of such order promptly upon the perfection of the same.

(4) The Panel shall be at liberty to be heard in takeover scheme proceedings and may apply to the Court for that purpose.

(5) For the purpose of section 1440(2) of the Act, the Court may, in any takeover scheme proceedings, direct the Registrar to invite the Panel to provide to the Court, in such form as the Court may request, any report or other information which appears relevant to the exercise of the Court’s jurisdiction concerning the compromise or scheme of arrangement or, as the case may be, the scheme, contract or offer which is the subject of the takeover scheme proceedings, and may give such directions as seem to it just and proper as to the transmission of a copy of such report or information to the applicant in the takeover scheme proceedings and to any other party to, or person interested in, those proceedings.

X. Applications under Chapter 3 of Part 9 of the Act (mergers) and Chapter 4 of Part 9 of the Act (divisions)

19. (1) An application to the Court:

- (a) under section 477 of the Act by all the merging companies for an order confirming a merger, or
- (b) under section 500 of the Act by all the companies involved in a division for an order confirming a division

shall be commenced by way of originating notice of motion, which shall be entitled in the matter of an application under section 477 or, as the case may be, section 500 of the Act and in the matter of each of the merging companies or, as the case may be, in the matter of each of the companies involved in the division.

(2) On the date first fixed for the hearing of an originating notice of motion referred to in sub-rule (1), or on any adjournment from that date, the Court

may make such orders or give such directions for the further conduct of the proceedings as appear just and convenient for the determination of the proceedings, including:

- (a) an order fixing a date for the hearing of the application for an order under section 477 or, as the case may be, section 500 of the Act and for the publication of notice of the application and of the date fixed for the hearing;
- (b) for the service of copies of the originating notice of motion, grounding affidavit and exhibits on any person, and fixing time limits within which any such person is at liberty to deliver and file any affidavit, and any replying affidavit may be delivered and filed on behalf of the applicants;
- (c) an order determining any application under section 468(3)(b) of the Act or, as the case may be, under section 492(3)(b) of the Act, for the appointment of an expert.

(3) The originating notice of motion referred to in sub-rule (1) shall be grounded upon an affidavit sworn on behalf of each of the merging companies or, as the case may be, each of the companies involved in the division, which shall:

- (a) exhibit and verify each of the following or, where applicable, verify why it is not required in the circumstances:
 - (i) the common draft terms of merger approved in writing on behalf of each of the merging companies in accordance with section 466 of the Act;
 - (ii) a copy of the explanatory report referred to in section 467(1) of the Act, provided that in any case where an agreement referred to in section 467(4) of the Act has been made between or among the holders of shares or other securities, the affidavit shall instead verify the making of such an agreement and exhibit a copy of that agreement, if in writing;
 - (iii) the independent person's report referred to in section 468(1) of the Act, and
 - (iv) the merger financial statement referred to in section 469(1) of the Act or where no such financial statement is required for any company concerned, a copy of that company's latest annual accounts;

or, as the case may be,

- (i) the common draft terms of division approved in writing on behalf of each of the companies involved in the division in accordance with section 490 of the Act,

- (ii) the explanatory report referred to in section 491(1) of the Act, provided that in any case where an agreement referred to in section 491(4) of the Act has been made between or among the holders of shares or other securities, the affidavit shall instead verify the making of such an agreement and exhibit a copy of that agreement, if in writing, and in any case where each of the companies involved in the division relies on section 491(5) of the Act, the affidavit shall instead verify the allocation of shares in each of the acquiring companies in accordance with section 491(5),
 - (iii) the independent person's report referred to in section 492(1) of the Act, and
 - (iv) any division financial statement referred to in section 493(1) of the Act or where no such division financial statement is required for any company concerned, a copy of that company's latest annual accounts;
- (b) contain an averment confirming the delivery by the applicant companies to the Registrar of Companies of the document referred to in section 470(1) or, as the case may be, section 494(1) of the Act, or verifying the publication of that document in accordance with section 470(5) or, as the case may be, section 494(5) of the Act, on each relevant company's website;
- (c) verify the publication by the applicant companies of notice of such delivery in accordance with section 470(2) or, as the case may be, in accordance with section 494(2) of the Act;
- (d) include evidence of:
- (i) the times during which the documents referred to in section 471(1) or, as the case may be, section 495(1) of the Act, were made available for inspection at the registered office of each company concerned in accordance with that section or, as the case may be,
 - (ii) the publication on each relevant company's website in accordance with section 471(5) and 471(6) of the Act of the documents referred to in section 471(1) of the Act or, as the case may be, the publication on each relevant company's website in accordance with section 495(5) and 495(6) of the Act of the documents referred to in section 495(1) of the Act;
- (e) exhibit a copy of every notice convening a general meeting referred to in section 473 or, as the case may be, section 496 of the Act, and include evidence of the passing of every special resolution referred to in section 473 or, as the case may be, section 496 of the Act;
- (f) exhibit any written request by any shareholder pursuant to section 476(1) or, as the case may be, section 499(1) of the Act and

- (g) exhibit the original or a true copy of and verify any other document relied upon in support of the application.

(4) The application for an order under section 477 or, as the case may be, section 500 of the Act shall additionally be grounded upon an affidavit sworn on behalf of each of the applicants, which shall:

- (a) contain, or exhibit and verify, the statement referred to in section 477(2) or as the case may be, section 500(2) of the Act, made up to a date as near as practicable to the date on which the application is to be heard, or a statement that no shareholder has made a request referred to in that section;
- (b) contain a statement as to whether any shareholder has made a request referred to in section 476(1) or as the case may be, section 499(1) of the Act, and, where such a request has been made, provide details of the measures taken or proposed to comply with each such request and those details or that statement shall be provided or made up to a date as near as practicable to the date on which the application is to be heard;
- (c) where necessary, include evidence as to the effect, if any, of the merger on creditors of any of the merging companies or, as the case may be, of the division on creditors of any of the companies involved in the division;
- (d) provide details of any provision made or proposed to be made for any creditor of any of the merging companies or, as the case may be, any creditor of any of the companies involved in the division, who has notified any of those companies of an objection on the grounds that that creditor would be unfairly prejudiced by an order under section 480 or, as the case may be, section 503 of the Act;
- (e) include evidence of the rights in the acquiring company or acquiring companies which will be given to holders of securities other than shares in any of the companies being acquired to which special rights are attached for the purposes of section 479(1) or, as the case may be, section 502(1) of the Act;
- (f) either:
 - (i) confirm that the merger or division is not a merger or acquisition which is referred to in section 16 of the Competition Act 2002 and to which paragraph (a) or (b) of section 18(1) of that Act applies or which is referred to in section 18(3) of that Act and which has been notified to the Competition Authority in accordance with that subsection, or
 - (ii) where the merger or division is such a merger or acquisition, confirm, and where appropriate exhibit the original or a true copy of any document evidencing:

- (I) that the Competition Authority has determined under section 21 or 22 of that Act that the merger or division may be put into effect, or
 - (II) that the Competition Authority has made a conditional determination (within the meaning of that Act) in relation to the merger or division, or
 - (III) confirm that the period specified in section 21(2) of that Act has elapsed without the Competition Authority having informed the undertakings which made the notification concerned of the determination (if any) it has made under paragraph (a) or (b) of section 21(2) aforementioned in relation to the merger or division, or
 - (IV) confirm that a period of four months has elapsed since the appropriate date (within the meaning of that Act) without the Competition Authority having made a determination under section 22 of that Act in relation to the merger or division;
- (g) either:
- (i) confirm that the merger or division is not a concentration with a Community dimension within the meaning of the Merger Control Regulation, or
 - (ii) where the merger or division is such a concentration, confirm, and where appropriate exhibit the original or a true copy of any document evidencing:
 - (I) that the European Commission has issued a decision under Article 8 of the Merger Control Regulation declaring the concentration compatible with the common market, or
 - (II) that the concentration is deemed to have been declared compatible with the common market pursuant to Article 10(6) of the Merger Control Regulation, and specify the basis on which it is so deemed, or
 - (III) that after a referral by the European Commission to the Competition Authority under Article 9 of the Merger Control Regulation, one of the events specified in subparagraphs (I) to (IV) of paragraph (f)(ii), has occurred,
- (h) provide details of any requirement under any enactment for any other authorisation, approval, consent, waiver, licence, permission or agreement that affects the merger or division and confirm, and exhibit the original or a true copy of any document evidencing, that each such requirement has been satisfied, and

- (i) exhibit the original or a true copy of, and verify, any document evidencing any other matter mentioned in section 480(2) of the Act or as the case may be, exhibit the original or a true copy of, and verify, any document evidencing any other matter mentioned in section 503(2) of the Act.

(5) The Registrar of the Court shall for the purposes of section 482 of the Act or, as the case may be, section 505 of the Act, send an attested copy of any order of the Court under section 480 or section 503 of the Act to the Registrar of Companies by pre-paid registered post or by any other means directed by the Court.

XI. Applications under Chapter 16 of Part 17 of the Act (mergers) and Chapter 17 of Part 17 of the Act (divisions)

20. (1) An application to the Court:

- (a) under section 1141 of the Act by all the merging companies for an order confirming a merger, or
- (b) under section 1163 of the Act by all the companies involved in a division for an order confirming a division

shall be commenced by way of originating notice of motion, which shall be entitled in the matter of an application under section 1141 or, as the case may be, section 1163 of the Act and in the matter of each of the merging companies or, as the case may be, in the matter of each of the companies involved in the division.

(2) On the date first fixed for the hearing of an originating notice of motion referred to in sub-rule (1), or on any adjournment from that date, the Court may make such orders or give such directions for the further conduct of the proceedings as appear just and convenient for the determination of the proceedings, including:

- (a) an order fixing a date for the hearing of the application for an order under section 1141 or, as the case may be, section 1163 of the Act and for the publication of notice of the application and of the date fixed for the hearing;
- (b) for the service of copies of the originating notice of motion, grounding affidavit and exhibits on any person, and fixing time limits within which any such person is at liberty to deliver and file any affidavit, and any replying affidavit may be delivered and filed on behalf of the applicants.

(3) The originating notice of motion referred to in sub-rule (1) shall be grounded upon an affidavit sworn on behalf of each of the merging companies or, as the case may be, each of the companies involved in the division, which shall:

- (a) exhibit and verify each of the following or, where applicable, verify why it is not required in the circumstances:
- (i) the common draft terms of merger approved in writing on behalf of each of the merging companies in accordance with section 1131 of the Act;
 - (ii) a copy of the explanatory report referred to in section 1132(1) of the Act, provided that in any case where section 1132 of the Act does not apply, the affidavit shall instead explain and verify the reason why section 1132 of the Act does not apply and exhibit any document evidencing the reason for the inapplicability of section 1132 of the Act to the particular case;
 - (iii) the expert's report referred to in section 1133(1) of the Act, provided that in any case where section 1133 of the Act does not apply, the affidavit shall instead explain and verify the reason why section 1133 of the Act does not apply and exhibit any document evidencing the reason for the inapplicability of section 1133 of the Act to the particular case, and
 - (iv) the merger financial statement referred to in section 1134(1) of the Act or where no such financial statement is required for any company concerned, a copy of that company's latest annual accounts;

or, as the case may be,

- (i) the common draft terms of division approved in writing on behalf of each of the companies involved in the division in accordance with section 1153 of the Act;
- (ii) the explanatory report referred to in section 1154(1) of the Act, provided that in any case where section 1154 of the Act does not apply, the affidavit shall instead explain and verify the reason why section 1154 of the Act does not apply and exhibit any document evidencing the reason for the inapplicability of section 1154 of the Act to the particular case;
- (iii) the expert's report referred to in section 1155(1) of the Act, provided that in any case where section 1155 of the Act does not apply, the affidavit shall instead explain and verify the reason why section 1155 of the Act does not apply and exhibit any document evidencing the reason for the inapplicability of section 1155 of the Act to the particular case, and
- (iv) any division financial statement referred to in section 1156(1) of the Act or where no such division financial statement is required for any company concerned, a copy of that company's latest annual accounts;

- (b) contain an averment confirming the delivery by the applicant companies to the Registrar of Companies of the document referred to in section 1135(1)(a) of the Act or, as the case may be, section 1157(1)(a) of the Act, and verifying the publication of notice in accordance with section 1135(1)(b) of the Act or, as the case may be, section 1157(1)(b) of the Act or, as the case may be, verifying compliance with section 1135(3) of the Act or section 1157(3) of the Act;
- (c) include evidence of:
 - (i) the times during which the documents referred to in section 1136(1) or, as the case may be, section 1158(1) of the Act, were made available for inspection at the registered office of each company concerned in accordance with that section or, as the case may be;
 - (ii) the compliance by each company concerned with the requirements of section 1138 of the Act or, as the case may be, with section 1160 of the Act;
- (d) exhibit a copy of every notice convening a general meeting referred to in section 1137 or, as the case may be, section 1159 of the Act, and include evidence of the passing of every special resolution at such a meeting;
- (e) exhibit any written request by any shareholder pursuant to section 1140(1) or, as the case may be, section 1162(1) of the Act and
- (f) exhibit the original or a true copy of and verify any other document relied upon in support of the application.

(4) The application under section 1141 of the Act for an order under section 1144 of the Act or, as the case may be, the application under section 1163 of the Act for an order under section 1166 of the Act shall additionally be grounded upon an affidavit sworn on behalf of each of the applicants, which shall:

- (a) contain, or exhibit and verify, the statement referred to in section 1141(2) or as the case may be, section 1163(2) of the Act, made up to a date as near as practicable to the date on which the application is to be heard, or a statement that no shareholder has made a request referred to in that section;
- (b) contain a statement as to whether any shareholder has made a request referred to in section 1140(1) or as the case may be, section 1162(1) of the Act, and, where such a request has been made, provide details of the measures taken or proposed to comply with each such request and those details or that statement shall be provided or made up to a date as near as practicable to the date on which the application is to be heard;

- (c) where necessary, include evidence as to the effect, if any, of the merger on creditors of any of the merging companies or, as the case may be, of the division on creditors of any of the companies involved in the division;
- (d) provide details of any provision made or proposed to be made for any creditor of any of the merging companies or, as the case may be, any creditor of any of the companies involved in the division, who has notified any of those companies of an objection on the grounds that that creditor would be unfairly prejudiced by an order under section 1144 or, as the case may be, section 1166 of the Act;
- (e) include evidence of the rights in the acquiring company or acquiring companies which will be given to holders of securities other than shares in any of the companies being acquired to which special rights are attached for the purposes of section 1143(1) or, as the case may be, section 1165(1) of the Act;
- (f) either:
 - (i) confirm that the merger or division is not a merger or acquisition which is referred to in section 16 of the Competition Act 2002 and to which paragraph (a) or (b) of section 18(1) of that Act applies or which is referred to in section 18(3) of that Act and which has been notified to the Competition Authority in accordance with that subsection, or
 - (ii) where the merger or division is such a merger or acquisition, confirm, and where appropriate exhibit the original or a true copy of any document evidencing:
 - (I) that the Competition Authority has determined under section 21 or 22 of that Act that the merger or division may be put into effect, or
 - (II) that the Competition Authority has made a conditional determination (within the meaning of that Act) in relation to the merger or division, or
 - (III) confirm that the period specified in section 21(2) of that Act has elapsed without the Competition Authority having informed the undertakings which made the notification concerned of the determination (if any) it has made under paragraph (a) or (b) of section 21(2) aforementioned in relation to the merger or division, or
 - (IV) confirm that a period of four months has elapsed since the appropriate date (within the meaning of that Act) without the Competition Authority having made a determination under section 22 of that Act in relation to the merger or division;

(g) either:

- (i) confirm that the merger or division is not a concentration with a Community dimension within the meaning of the Merger Control Regulation, or
- (ii) where the merger or division is such a concentration, confirm, and where appropriate exhibit the original or a true copy of any document evidencing:
 - (I) that the European Commission has issued a decision under Article 8 of the Merger Control Regulation declaring the concentration compatible with the common market, or
 - (II) that the concentration is deemed to have been declared compatible with the common market pursuant to Article 10(6) of the Merger Control Regulation, and specify the basis on which it is so deemed, or
 - (III) that after a referral by the European Commission to the Competition Authority under Article 9 of the Merger Control Regulation, one of the events specified in subparagraphs (I) to (IV) of paragraph (f)(ii), has occurred,

(h) provide details of any requirement under any enactment for any other authorisation, approval, consent, waiver, licence, permission or agreement that affects the merger or division and confirm, and exhibit the original or a true copy of any document evidencing, that each such requirement has been satisfied, and

(i) exhibit the original or a true copy of, and verify, any document evidencing any other matter mentioned in section 1144(2) of the Act or as the case may be, exhibit the original or a true copy of, and verify, any document evidencing any other matter mentioned in section 1166(2) of the Act.

(5) The Registrar of the Court shall for the purposes of section 1146 of the Act or, as the case may be, section 1168 of the Act, send an attested copy of any order of the Court under section 1144 or section 1166 of the Act to the Registrar of Companies by pre-paid registered post or by any other means directed by the Court.

XII. Applications under the European Communities (Cross-Border Mergers) Regulations 2008

21. (1) In this Part:

the “2008 Regulations” means the European Communities (Cross-Border Mergers) Regulations 2008 (SI No. 157 of 2008);

reference to a “Regulation” is to a Regulation of the 2008 Regulations;

words and expressions have the same meaning as in the 2008 Regulations.

(2) An application to the Court by an Irish merging company under Regulation 13 for a certificate of the Court that the company has completed properly the pre-merger requirements shall be commenced by way of originating notice of motion. The originating notice of motion shall be entitled in the matter of an application under Regulation 13 of the 2008 Regulations and in the matter of the applicant company. The originating notice of motion shall specify each of the pre-merger requirements in the 2008 Regulations of which the Court is asked to certify proper completion.

(3) The originating notice of motion referred to in sub-rule (2) shall be grounded upon an affidavit sworn on behalf of the Irish merging company, which shall:

- (a) set out the steps taken by the Irish merging company to complete the pre-merger requirements;
- (b) include evidence of the manner in which the report referred to in Regulation 6 and the report referred to in Regulation 7, if any, were made available;
- (c) contain an averment confirming the delivery by the applicant company to the Registrar of Companies of the documents referred to in Regulation 8(1) or, as the case may be, verifying the publication in accordance with Regulation 8(1A) on the applicant company's website of the documents referred to in Regulation 8(1A) and the publication by
 - (i) the Registrar of Companies and
 - (ii) the applicant company
 of notice of such delivery or, as the case may be, of such publication, in accordance with Regulation 8(2) and (3);
- (d) include evidence of the places at which and times during which the documents referred to in Regulation 9(1) were made available in accordance with that Regulation, or, as the case may be, verifying the publication in accordance with Regulations 9(1A) and 9(1C) on the applicant company's website of the documents referred to in Regulation 9(1) and the applicant company's compliance with Regulations 9(2A), 9(2B) and 9(2C) so far as they apply, and
- (e) exhibit the original or a true copy of, and verify, any document relied on in support of the application, which shall, without limitation, include:
 - (i) the common draft terms referred to in Regulation 5 adopted by the board of any Irish merging company;

- (ii) the resolution of the board of any Irish merging company adopting the common draft terms;
- (iii) the directors' explanatory report referred to in Regulation 6;
- (iv) the expert's report to the members referred to in Regulation 7 or evidence as to why such a report was not required including, if applicable, any resolution or other document recording the agreement of the shareholders concerned that such a report is not necessary;
- (v) the notice delivered by the applicant company to the Registrar of Companies referred to in Regulation 8(1)(b) or as the case may be, the information published on the applicant company's website in accordance with Regulation 8(1A)(b);
- (vi) copies of the CRO Gazette containing the notice published by the Registrar of Companies and of the editions of the two national daily newspapers containing the notice published by the applicant company in accordance with Regulation 8(2) and (3);
- (vii) any special resolution approved in accordance with Regulation 10 and evidence of the satisfaction of any condition to which it is subject pursuant to Regulation 10(2);
- (viii) any written request by any minority shareholder pursuant to Regulation 12.

(4) An application for the appointment by the Court of an expert under Regulation 7(2)(b) shall be by originating notice of motion entitled in the matter of an application under Regulation 7 of the Regulations and in the matter of the Irish merging company, which originating notice of motion shall be grounded upon an affidavit setting out particulars of the cross-border merger concerned and proposing a qualified person or persons to be appointed.

(5) A notice given to the Court under Regulation 7(7)(b) by a person appointed under Regulation 7(2)(b) who has ceased to be a qualified person shall cite the title and record number of any proceedings relating to the cross-border merger concerned and shall:

- (a) be delivered to, or sent by pre-paid registered post to, the Registrar, Central Office, and
- (b) be delivered to the applicant company,

within the period mentioned in Regulation 7(7)(b).

(6) Where a notice referred to in sub-rule (5) has been received:

- (a) the Irish merging company may apply to the Court *ex parte* for any further order or directions as may be appropriate.

(b) the Court of its own motion may list the proceedings before it on notice to that company and such other person as it may direct.

(7) On the date first fixed for the hearing of an originating notice of motion referred to in sub-rule (2), the Court may, if not giving the certificate sought, make such orders or give such directions, including for the service of copies of the originating notice of motion, grounding affidavit and exhibits on any person, or for any adjournment, as appear just.

(8) A certificate issued by the Court in accordance with Regulation 13 shall be in the Form No. 11 in Appendix N.

22. (1) An application to the Court by all the merging companies under Regulation 14 for an order confirming scrutiny of the legality of the cross-border merger as regards that part of the procedure which concerns the completion of the cross-border merger and, where appropriate, the formation of an Irish successor company, shall be commenced by way of originating notice of motion, which shall be entitled in the matter of an application under Regulation 14 of the 2008 Regulations and in the matter of each of the merging companies.

(2) On the date first fixed for the hearing of an originating notice of motion referred to in sub-rule (1), or on any adjournment from that date, the Court may make such orders or give such directions for the further conduct of the proceedings as appear convenient for the determination of the proceedings, including:

- (a) for the publication of notice of the application;
- (b) for the service of copies of the originating notice of motion, grounding affidavit and exhibits on any person, and fixing time limits within which any such person is at liberty to deliver and file any affidavit, and any replying affidavit may be delivered and filed on behalf of the applicants;
- (c) for the purpose of establishing the creditors of an Irish merging company entitled to be heard in accordance with Regulation 15, an order for an inquiry as to the debts or claims against that company, and for the proceedings to be taken for settling the list of creditors, which shall, unless the Court otherwise orders, be in accordance with rules 5 to 10;
- (d) orders for the filing or giving of further evidence, in particular as to compliance with any applicable requirement of Regulation 16, and for the adjournment of the application or the mention of the application from time to time for that purpose.

(3) The application shall be grounded upon an affidavit sworn on behalf of the applicants, which shall:

- (a) verify that the successor company is an Irish company;

- (b) exhibit the original of the certificate issued under Regulation 13 in relation to each Irish merging company;
- (c) exhibit the original or a true copy of a certificate to the same effect as a certificate issued under Regulation 13 issued by the competent authority of the EEA State under the law of which each other merging company which is an EEA company is governed;
- (d) verify that the application is made not more than six months after the issuing of any certificate referred to in subparagraph (b) or (c);
- (e) verify that the common draft terms to which each certificate, referred to in subparagraphs (b) and (c), relates are the same terms;
- (f) provide details of any arrangements for employee participation in the successor company required by Part 3 of the 2008 Regulations and verify that those arrangements (where required) have been determined;
- (g) include evidence as to the effect, if any, of the cross-border merger on any creditor of any Irish merging company;
- (h) provide details of any provision made or proposed to be made for any creditor of any of the merging companies who has notified any of the merging companies of an objection on the grounds that that creditor would be unfairly prejudiced by an order under Regulation 14;
- (i) contain a statement as to whether any shareholder has made a request referred to in Regulation 14(2) and, where such a request has been made, provide details of the measures taken or proposed to comply with each such request and those details or that statement shall be provided or made up to a date as near as practicable to the date on which the application is to be heard;
- (j) either:
 - (i) confirm that the cross-border merger is not a merger or acquisition which is referred to in section 16 of the Competition Act 2002 and to which paragraph (a) or (b) of section 18(1) of that Act applies or which is referred to in section 18(3) of that Act and which has been notified to the Competition Authority in accordance with that subsection, or
 - (ii) where the cross-border merger is such a merger or acquisition confirm, and where appropriate exhibit the original or a true copy of any document evidencing:
 - (I) that the Competition Authority has determined under section 21 or 22 of that Act that the merger may be put into effect, or

- (II) that the Competition Authority has made a conditional determination (within the meaning of that Act) in relation to the merger, or
 - (III) that the period specified in section 21(2) of that Act has elapsed without the Competition Authority having informed the undertakings which made the notification concerned of the determination (if any) it has made under paragraph (a) or (b) of section 21(2) aforementioned in relation to the merger, or
 - (IV) that a period of four months has elapsed since the appropriate date (within the meaning of that Act) without the Competition Authority having made a determination under section 22 of that Act in relation to the merger;
- (k) either:
- (i) confirm that the cross-border merger is not a concentration with a Community dimension within the meaning of the Merger Control Regulation, or
 - (ii) where the cross-border merger is such a concentration confirm, and where appropriate exhibit the original or a true copy of any document evidencing:
 - (I) that the European Commission has issued a decision under Article 8 of the Merger Control Regulation declaring the concentration compatible with the common market, or
 - (II) that the concentration is deemed to have been declared compatible with the common market pursuant to Article 10(6) of the Merger Control Regulation, and specify the basis on which it is so deemed or
 - (III) that, after a referral by the European Commission to the Competition Authority under Article 9 of the Merger Control Regulation, one of the events specified in subparagraphs (I) to (IV) of paragraph (j)(ii), has occurred, and
 - (l) provide details of any requirement under any enactment for any other authorisation, approval, consent, waiver, licence, permission or agreement that affects the cross-border merger and confirm, and exhibit the original or a true copy of any document evidencing, that each such requirement has been satisfied.

(4) Where the Court makes an order under Regulation 14 approving the merger, the Court shall specify the date on which the merger is to take effect.

(5) The Registrar of the Court shall send an attested copy of any order of the Court under Regulation 14 to the Registrar of Companies by pre-paid registered post or by any other means directed by the Court.

(6) Notwithstanding sub-rule (1), where an Irish merging company intends to seek a certificate under Regulation 13 and to join in an application under Regulation 14 in respect of the same merger, it shall be permissible for all of the merging companies intending to seek relief under Regulation 14 in respect of that merger to issue a single originating notice of motion, in which is sought both the relief sought by the Irish merging company under Regulation 13 and, contingently on that relief being given, the relief sought by all of the merging companies under Regulation 14. In such case, the Irish merging company may seek relief under Regulation 13 on the date first fixed for the hearing of that originating notice of motion and the Court may, on that date, give such directions for the further conduct of the proceedings and adjourn the application for other relief as it thinks appropriate.

23. (1) The Court may direct that all proceedings in relation to the same cross-border merger (including any appeal under Regulation 40(9) or any reference to the Court under Regulation 40(10)) be listed together for hearing in such sequence as the Court may direct.

(2) Where, in any proceedings under this Part, a document exhibited to any affidavit or produced to the Court is not in one of the official languages of the State, a translation thereof into the Irish or English language, certified by a person competent and qualified for the purpose, shall be admissible as evidence of same. The competence and qualification of the translator shall be verified by affidavit.

XIII. Applications under the European Communities (European Public Limited-Liability Company) Regulations 2007

24. (1) In this Part:

the “2001 Council Regulation” means Council Regulation (EC) No. 2157/2001 of 8 October 2001 on the Statute for a European company (SE);

the “2007 Regulations” means the European Communities (European Public Limited-Liability Company) Regulations 2007 (SI No. 21 of 2007);

reference to a “Regulation” is to a Regulation of the 2007 Regulations;

“SE” means a European public limited-liability company (Societas Europaea or SE) as provided for by Council Regulation (EC) No. 2157/2001 of 8 October 2001, on the Statute for a European company (SE), and shall be construed in accordance with section 1003 of the Act;

words and expressions have the same meaning as in the 2007 Regulations.

(2) An application to the Court by a member or members of an SE for relief under Regulation 12(1) or Regulation 12(3) shall be commenced by way of

originating notice of motion, which shall be entitled in the matter of an application under Regulation 12 of the 2007 Regulations and in the matter of the SE, on the application of the applicant, and shall be grounded upon an affidavit sworn by or on behalf of the applicant.

(3) On the date first fixed for the hearing of an originating notice of motion referred to in sub-rule (2), or on any adjournment from that date, the Court may make such orders or give such directions for the further conduct of the proceedings as appear convenient for the determination of the proceedings.

(4) An application to the Court by the Director for an order under Regulation 25(3) shall be commenced by way of originating notice of motion and conducted in accordance with Order 84B.

(5) An appeal to the Court by an SE or a public limited company under Regulation 26(2) against a decision of the Director referred to in Regulation 26(1) shall be commenced by way of originating notice of motion and conducted in accordance with Order 84C.

25. (1) An application to the Court by an Irish merging company for a certificate under Article 25(2) of the 2001 Council Regulation that the company has completed properly the pre-merger acts and formalities shall be commenced by way of originating notice of motion. The originating notice of motion shall be entitled in the matter of an application under Article 25(2) of the 2001 Council Regulation and in the matter of the applicant company. The originating notice of motion shall specify each of the pre-merger acts and formalities in the 2001 Council Regulation of which the Court is asked to certify completion.

(2) The originating notice of motion shall be grounded upon an affidavit sworn on behalf of the Irish merging company, which shall comply with the requirements of rule 19(4), in the case of a merger carried out in accordance with Chapter 16 of Part 17 of the Act, and shall:

(a) exhibit and verify:

- (i) the draft terms of merger drawn up by each of the merging companies in accordance with Article 20 of the 2001 Council Regulation and in accordance with section 1131 of the Act,
- (ii) a copy of the directors' explanatory report referred to in section 1132(1) of the Act, provided that in any case where an agreement referred to in section 1132(5) of the Act has been made between or among the holders of shares or other securities, the affidavit shall instead verify the making of such an agreement and exhibit a copy of that agreement, if in writing,
- (iii) the expert's report referred to in section 1133(1) of the Act, or evidence as to why such a report was not required, and
- (iv) any merger financial statement referred to in section 1134(1) of the Act or where no such accounting statement is required for

any company concerned, a copy of that company's latest annual accounts, provided that in any case where the company relies on section 1134(6) of the Act, the affidavit shall instead verify the making available of the half-yearly report concerned;

- (b) contain an averment confirming the delivery by the applicant companies to the Registrar of Companies of the documents referred to in section 1135(1)(a) of the Act, or verifying the publication of those documents in accordance with section 1135(3) of the Act on each relevant company's website;
- (c) verify the publication by the applicant companies of notice of such delivery in accordance with section 1135(1)(b) of the Act;
- (d) contain an averment confirming the publication in accordance with Article 21 of the 2001 Council Regulation in the CRO Gazette of:
 - (i) the type, name and registered office of every merging company;
 - (ii) the register in which the documents referred to in Article 3(2) of Directive 68/151/EEC are filed in respect of each merging company, and the number of the entry in that register;
 - (iii) an indication of the arrangements made in accordance with Article 24 of the 2001 Council Regulation for the exercise of the rights of the creditors of the company in question and the address at which complete information on those arrangements may be obtained free of charge;
 - (iv) an indication of the arrangements made in accordance with Article 24 of the 2001 Council Regulation for the exercise of the rights of minority shareholders of the company in question and the address at which complete information on those arrangements may be obtained free of charge;
 - (v) the name and registered office proposed for the SE;
- (e) include evidence of:
 - (i) the times during which the documents referred to in section 1136(1) of the Act were made available at the registered office of each company concerned in accordance with that section or, as the case may be,
 - (ii) the publication on the website of each company concerned in accordance with sections 1136(5) of the Act of the documents referred to in section 1136(1) of the Act;
- (f) exhibit a copy of every notice convening a general meeting referred to in section 1137 of the Act and include evidence of the passing of every special resolution referred to in section 1137 of the Act;

- (g) exhibit any written request by any shareholder pursuant to section 1140(1) of the Act, and
- (h) exhibit the original or a true copy of and verify any other document relied upon in support of the application.

(3) The Court may, on the application jointly of two or more Irish merging companies appoint one or more experts for the purposes of Article 22 of the 2001 Council Regulation and such application shall, if any proceedings referred to in sub-rule (1) are in being, be by motion in those proceedings, or otherwise by originating notice of motion entitled in the matter of an application under Article 22 of the 2001 Council Regulation and in the matter of the Irish merging companies concerned, which originating notice of motion shall be grounded upon an affidavit setting out particulars of the merger concerned and proposing a qualified person or persons to be appointed.

(4) On the date first fixed for the hearing of an originating notice of motion referred to in sub-rule (2), the Court may, if not giving the certificate sought, make such order or give such directions, including for the service of copies of the originating notice of motion, grounding affidavit and exhibits on any person (including the Director as competent authority in respect of Article 19 of the 2001 Council Regulation), or for any adjournment, as appear just.

(5) A certificate issued by the Court in accordance with Article 25 of the 2001 Council Regulation shall be in the Form No. 12 in Appendix N.

26. (1) An application to the Court by all the merging companies for an order in accordance with Article 26 of the 2001 Council Regulation confirming scrutiny of the legality of the merger as regards that part of the procedure which concerns the completion of the merger and the formation of the SE, shall be commenced by way of originating notice of motion, which shall be entitled in the matter of an application under Article 26 of the 2001 Council Regulation and in the matter of each of the merging companies.

(2) On the date first fixed for the hearing of an originating notice of motion referred to in sub-rule (1), or on any adjournment from that date, the Court may make such orders or give such directions for the further conduct of the proceedings as appear convenient for the determination of the proceedings, including:

- (a) for the publication of notice of the application;
- (b) for the service of copies of the originating notice of motion and, grounding affidavit and exhibits on any person, and fixing time limits within which any such person is at liberty to deliver and file any affidavit, and any replying affidavit may be delivered and filed on behalf of the applicants;
- (c) for the purpose of establishing the creditors of an Irish merging company entitled to be heard for the purposes of Article 24 of the 2001 Council Regulation, an order for an inquiry as to the debts or claims

against that company, and for the proceedings to be taken for settling the list of creditors, which shall, unless the Court otherwise orders, be in accordance with rules 5 to 10;

(d) orders for the filing or giving of further evidence, in particular as to any matter referred to in Articles 23, 24 and 26 of the 2001 Council Regulation, and for the adjournment of the application or the mention of the application from time to time for that purpose.

(3) The application shall be grounded upon an affidavit sworn on behalf of the applicants, which shall:

(a) verify the steps taken for the formation of the SE and that the registered office proposed for the SE is in the State;

(b) exhibit the original of the certificate issued under Article 25 of the 2001 Council Regulation in relation to each Irish merging company;

(c) exhibit the original or a true copy of a certificate under Article 25 of the 2001 Council Regulation issued by the competent authority of the Member State under the law of which each other merging company is governed;

(d) verify that the application is made not more than six months after the issuing of any certificate referred to in subparagraph (b) or (c);

(e) verify that the common draft terms to which each certificate, referred to in subparagraphs (b) and (c), relates are the same terms;

(f) provide details of, and verify, any arrangements for employee involvement determined pursuant to Directive 2001/86/EC and Article 26(3) of the 2001 Council Regulation;

(g) in accordance with Article 24 of the 2001 Council Regulation, include evidence as to the effect, if any, of the merger on:

(i) creditors of any of the merging companies;

(ii) holders of bonds of any of the merging companies;

(iii) holders of securities, other than shares, which carry special rights in any of the merging companies;

(h) provide details of any provision made or proposed to be made for any creditor, holder of bonds or holder of securities, other than shares, which carry special rights, of any of the merging companies who has notified any of the merging companies of an objection on the grounds that that person would be unfairly prejudiced by an order under Article 26 of the 2001 Council Regulation;

- (i) contain a statement as to whether any minority shareholder has made a request referred to in section 1140(1) of the Act or has expressed opposition to the merger to any of the merging companies and, where such a request has been made or opposition expressed, provide details of the measures taken or proposed to comply with each such request or details of such expression of opposition and those details shall be provided or made up to a date as near as practicable to the date on which the application is to be heard;
- (j) where the law of a Member State to which a merging company is subject provides for a procedure to scrutinise and amend the share-exchange ratio, or a procedure to compensate minority shareholders, without preventing the registration of the merger, include evidence that the other merging companies situated in Member States which do not provide for such a procedure explicitly accepted, when approving the draft terms of the merger in accordance with Article 23(1) of the 2001 Council Regulation, the possibility for the shareholders of that merging company to have recourse to such a procedure, and include details of the conduct and (if known) outcome of that procedure;
- (k) either:
 - (i) confirm that the merger is not a merger or acquisition which is referred to in section 16 of the Competition Act 2002 and to which paragraph (a) or (b) of section 18(1) of that Act applies or which is referred to in section 18(3) of that Act and which has been notified to the Competition Authority in accordance with that subsection, or
 - (ii) where the merger is such a merger or acquisition, confirm, and exhibit the original or a true copy of any document evidencing:
 - (I) that the Competition Authority has determined under section 21 or 22 of that Act that the merger may be put into effect, or
 - (II) that the Competition Authority has made a conditional determination (within the meaning of that Act) in relation to the merger, or
 - (III) confirm that the period specified in section 21(2) of that Act has elapsed without the Competition Authority having informed the undertakings which made the notification concerned of the determination (if any) it has made under paragraph (a) or (b) of section 21(2) aforesaid in relation to the merger, or
 - (IV) confirm that a period of four months has elapsed since the appropriate date (within the meaning of that Act) without the Competition Authority having made a determination under section 22 of that Act in relation to the merger;

(l) either:

(i) confirm that the merger is not a concentration with a Community dimension within the meaning of the Merger Control Regulation, or

(ii) where the merger is such a concentration, confirm, and exhibit the original or a true copy of any document evidencing:

(I) that the European Commission has issued a decision under Article 8 of the Merger Control Regulation declaring the concentration compatible with the common market, or

(II) that the concentration is deemed to have been declared compatible with the common market pursuant to Article 10(6) of the Merger Control Regulation and specify the basis on which it is so deemed, or

(III) that after a referral by the European Commission to the Competition Authority under Article 9 of the Merger Control Regulation, one of the events specified in subparagraphs (I) to (IV) of paragraph (k)(ii), has occurred, and

(m) provide details of any requirement under any enactment for any other authorisation, approval, consent, waiver, licence, permission or agreement that affects the merger and confirm, and exhibit the original or a true copy of any document evidencing, that each such requirement has been satisfied.

(4) The Registrar of the Court shall send an attested copy of any order of the Court under Article 26 of the 2001 Council Regulation to the Registrar of Companies by pre-paid registered post or by any other means directed by the Court.

(5) Notwithstanding sub-rule (1), where an Irish merging company intends to seek a certificate under Article 25 of the 2001 Council Regulation and to join in an application under Article 26 of the 2001 Council Regulation in respect of the same merger, it shall be permissible for all of the merging companies intending to seek relief under Article 26 of the 2001 Council Regulation in respect of that merger to issue a single originating notice of motion in which is sought both the relief sought by the Irish merging company under Article 25 and, contingently on that relief being given, the relief sought by all of the merging companies under Article 26. In such case, the Irish merging company may seek relief under Article 25 on the date first fixed for the hearing of that originating notice of motion, and the Court may, on that date, give such directions for the further conduct of the proceedings and adjourn the application for other relief as it thinks appropriate.

27. (1) The Court may direct that all proceedings in relation to the same merger (including any proceedings under Regulation 12 of the 2007 Regulations

or Article 26 of the 2001 Council Regulation) be listed together for hearing in such sequence as the Court may direct.

(2) Where, in any proceedings under this Part, a document exhibited to any affidavit or produced to the Court is not in one of the official languages of the State, a translation thereof into the Irish or English language, certified by a person competent and qualified for the purpose, shall be admissible as evidence of same. The competence and qualification of the translator shall be verified by affidavit.

XIV. Applications under Chapter 6 of Part 14 of the Act

28. (1) An application to the Court for relief under section 861 of the Act shall be brought by motion on notice in the proceedings to which the application relates, grounded on an affidavit. Copies of the notice of motion, grounding affidavit and any exhibits shall also be served on the Director.

(2) An application to the Court requesting an order under section 862 of the Act shall be by notice of motion in the proceedings concerned, grounded on an affidavit.

29. In any proceedings in the Court to which section 863 of the Act applies, the Registrar of the Court shall send a copy of the order of the Court to the Registrar of Companies by registered prepaid post or by such other means, including electronic transmission, as the Registrar of the Court may agree with the Registrar of Companies.

XV. Applications under Chapter 2 of Part 15 of the Act

30. (1) An application to the Court by the Supervisory Authority for an order under section 933(4) of the Act shall be commenced by way of originating notice of motion and conducted in accordance with Order 84B.

(2) An application to the Court by the Supervisory Authority for an order under section 941(5) of the Act or under section 906(4) for an order under section 941(6) of the Act shall be commenced by way of originating notice of motion and conducted in accordance with Order 84B.

(3) An appeal to the Court under section 933(9), section 933(11) or section 934(10) of the Act shall be commenced by way of originating notice of motion and conducted in accordance with Order 84C.”

Schedule 2

**Appendix M: Proceedings under Part 11 of the Companies Act 2014
(Winding up of Companies)**

No. 1

O. 74, r. 5

TITLE OF PROCEEDINGS

THE HIGH COURT

20 No.

In the matter of (*insert full name of company*) and in the matter of the Companies Act 2014

NOTE:—the words “in liquidation” should be inserted after the name of the company in forms used subsequent to the date of the order or resolution to wind up.

No. 2

O. 74, r. 7

PETITION (GENERAL FORM)

[Title as in Form No. 1]

To the High Court.

The humble petition of (*insert full name and address of petitioner stating whether a creditor, a contributory or a liquidator within the meaning of Article 2 of Council Regulation (EC) No. 1346/2000 in main insolvency proceedings*) shows as follows:

1. (*insert full name of company*) (hereinafter called “the company”) was incorporated in the State under the Companies Act 2014 (or as the case may be) in the month of..... 19/20.....

2. The registered office of the company is at.....

3. The nominal share capital of the company is €....., divided into..... shares of €..... each. The amount of the capital paid up or credited as paid up is €.....

†4. The objects for which the company was established are: (a) to..... and other objects set forth in the constitution thereof.

[Note 1] 5. Council Regulation (EC) No. 1346/2000 applies to the proceedings. The centre of main interests (determined in accordance with Council Regulation (EC) No. 1346/2000) of the company is situated in the State because (*state facts and grounds relied on*).

[Note 1] 5. Council Regulation (EC) No. 1346/2000 applies to the proceedings. The centre of main interests of the company is situated within the territory of a Member State of the European Union (other than the State) in which Council Regulation (EC) No. 1346/2000 applies, namely at..... in..... because (*state facts and grounds relied on*) and the company has an establishment within the State at..... because (*state facts and grounds relied on*).

[Note 1] [Note 2] 5. Council Regulation (EC) No. 1346/2000 does not apply to the proceedings, because (*specify reasons for non-application*).

[Note 3] 6. To your petitioner’s knowledge, no insolvency proceedings have been opened in respect of the company in a Member State of the European Union to which Council Regulation (EC) No. 1346/2000 applies.

[Note 3] 6. Insolvency proceedings, which are

*main proceedings, (in accordance with Article 3(1) of Council Regulation (EC) No. 1346/2000)

*secondary proceedings, (in accordance with Article 3(3) of Council Regulation (EC) No. 1346/2000)

*territorial proceedings, (in accordance with Article 3(4) of Council Regulation (EC) No. 1346/2000)

have been opened in respect of the company in a Member State of the European Union (other than the State) to which Council Regulation (EC) No. 1346/2000 applies, namely in....., by decision of..... made on..... 20....

*Your petitioner

*..... of.....

was appointed by the said decision to be liquidator (within the meaning of Article 2(b) of Council Regulation (EC) No. 1346/2000) in those insolvency proceedings concerning the company.

*7. In your petitioner's belief, the centre of the company's main interests is situated within the territory of a Member State other than the State, and main proceedings have not been opened in another Member State. The condition referred to in *[Article 3(4)(a)] *[Article 3(4)(b)] of the Insolvency Regulation is met because (*state facts and grounds relied on*).

[Note 4] 8. All necessary inquiries having been made by your petitioner, the company has no obligations in relation to a bank asset that has been transferred to the National Asset Management Agency (NAMA) or a NAMA group entity (each within the meaning of the National Asset Management Agency Act 2009).

[Note 4] 8. The company has obligations in relation to a bank asset that has been transferred to the National Asset Management Agency (NAMA) or a NAMA group entity (each within the meaning of the National Asset Management Agency Act 2009) and this petition will be served on NAMA.

[Note 5] 9. (*Here set out in paragraphs the facts and grounds on which the petitioner relies in seeking a winding up order*).

(Conclude as follows):—

Your petitioner therefore prays:

(1) That (*insert full name of company*) may be wound up by the Court under the provisions of the Companies Act 2014

*[Note 6] in main proceedings, (in accordance with Article 3(1) of Council Regulation (EC) No. 1346/2000)

*[Note 7] in secondary proceedings, (in accordance with Article 3(3) of Council Regulation (EC) No. 1346/2000)

*[Note 8] in territorial proceedings, (in accordance with Article 3(4) of Council Regulation (EC) No. 1346/2000),

(2) Or that such other Order may be made on this petition as shall be just.

NOTE:—It is intended to serve this petition on (*here insert the name of the company*) (*this note will be unnecessary if the company is the petitioner*) *[and on the National Asset Management Agency]

[Note 1] One alternative version only of paragraph 5 must be included. Under Council Regulation (EC) No. 1346/2000—

the “centre of main interests” should correspond to the place where the debtor conducts the administration of his interests on a regular basis and is therefore ascertainable by third parties;

“establishment” means any place of operations where the debtor carries out a non-transitory economic activity with human means and goods.

[Note 2] Where this version of paragraph 5 is appropriate to the case, paragraph 6 should be deleted, and the remaining paragraphs renumbered.

[Note 3] Where paragraph 6 is required, only one alternative version must be included.

[Note 4] See section 572(2) of the Companies Act 2014. One alternative version only of paragraph 8 must be included. Where the petition is served on NAMA, proof of service must be produced on the hearing of the petition.

[Note 5] In the case of the petition of a liquidator in main proceedings which concerns or involves the opening of secondary insolvency proceedings in the State pursuant to Article 27 of the Insolvency Regulation, evidence of the company’s insolvency is not necessary.

[Note 6] To be completed only if Council Regulation (EC) No. 1346/2000 applies and the company’s centre of main interests is situated in the State.

[Note 7] To be completed only if Council Regulation (EC) No. 1346/2000 applies, insolvency proceedings in respect of the company have been opened in another Member State, and the company has an establishment in the State.

[Note 8] To be completed only if Council Regulation (EC) No. 1346/2000 applies, insolvency proceedings in respect of the company have been opened in another Member State, and one of the conditions in Article 3(4) of the Council Regulation is satisfied.

*Delete where inapplicable.

†Does not apply to LTD.

O. 74, r. 7

PETITION BY UNPAID CREDITOR ON SIMPLE CONTRACT DEBT

[Title as in Form No. 1]

To the High Court.

The humble petition of (*insert full name and address of petitioner*) shows as follows:

1. (*insert full name of company*) (hereinafter called “the company”) was incorporated in the State under the Companies Act 2014 (*or as the case may be*) in the month of ... 19/20...

2. The registered office of the company is at...

3. The nominal share capital of the company is €....., divided into... shares of €..... each. The amount of the capital paid up or credited as paid up is €.....

†4 The objects for which the company was established are: (*a*) to... and other objects set forth in the constitution thereof.

[Note 1] 5. Council Regulation (EC) No. 1346/2000 applies to the proceedings. The centre of main interests (determined in accordance with Council Regulation (EC) No. 1346/2000) of the company is situated in the State because (*state facts and grounds relied on*).

[Note 1] 5. Council Regulation (EC) No. 1346/2000 applies to the proceedings. The centre of main interests of the company is situated within the territory of a Member State of the European Union (other than the State) in which Council Regulation (EC) No. 1346/2000 applies, namely at... in... because (*state facts and grounds relied on*) and the company has an establishment within the State at... because (*state facts and grounds relied on*).

[Note 1] [Note 2] 5. Council Regulation (EC) No. 1346/2000 does not apply to the proceedings, because (*specify reasons for non-application*).

[Note 3] 6. To your petitioner’s knowledge, no insolvency proceedings have been opened in respect of the company in a Member State of the European Union to which Council Regulation (EC) No. 1346/2000 applies.

[Note 3] 6. Insolvency proceedings, which are

*main proceedings, (in accordance with Article 3(1) of Council Regulation (EC) No. 1346/2000)

*secondary proceedings, (in accordance with Article 3(3) of Council Regulation (EC) No. 1346/2000)

*territorial proceedings, (in accordance with Article 3(4) of Council Regulation (EC) No. 1346/2000)

have been opened in respect of the company in a Member State of the European Union (other than the State) to which Council Regulation (EC) No. 1346/2000 applies, namely in..., by decision of... made on... 20...

*... of... was appointed by the said decision to be liquidator (within the meaning of Article 2(b) of Council Regulation (EC) No. 1346/2000) in those insolvency proceedings concerning the company.

*7. In your petitioner's belief, the centre of the company's main interests is situated within the territory of a Member State other than the State, and main proceedings have not been opened in another Member State. The condition referred to in *[Article 3(4)(a)] *[Article 3(4)(b)] of the Insolvency Regulation is met because (*state facts and grounds relied on*).

8. The company is indebted to your petitioner in the sum of €..... for (*state the consideration for the debt with particulars to establish that debt claimed is due*).

9. On the... day of... 20..., your petitioner served on the company by leaving the same at the registered office thereof as aforesaid a demand under his hand calling on the company to pay the said sum which demand was in the following terms: (*insert demand*).

10. More than 21 days have now passed since the demand was made but the company has neglected to pay or satisfy the said sum in whole or in part or to make any offer to your petitioner to secure or compound the same.

11. The company is [insolvent and] unable to pay its debts.

12. In the circumstances it is just and equitable that the company should be wound up.

[^{Note 4}] 13. All necessary inquiries having been made by your petitioner, the company has no obligations in relation to a bank asset that has been transferred to the National Asset Management Agency (NAMA) or a NAMA group entity (each within the meaning of the National Asset Management Agency Act 2009).

[^{Note 4}] 13. The company has obligations in relation to a bank asset that has been transferred to the National Asset Management Agency (NAMA) or a NAMA group entity (each within the meaning of the National Asset Management Agency Act 2009) and this petition will be served on NAMA.

Your petitioner therefore prays:

(1) That the company may be wound up by the Court under the provisions of the Companies Act 2014

*[^{Note 5}] in main proceedings (in accordance with Article 3(1) of Council Regulation (EC) No. 1346/2000)

*^[Note 6] in secondary proceedings (in accordance with Article 3(3) of Council Regulation (EC) No. 1346/2000)

*^[Note 7] in territorial proceedings (in accordance with Article 3(4) of Council Regulation (EC) No. 1346/2000),

(2) Or that such other Order may be made on this petition as shall be just.

NOTE:—It is intended to serve this petition on (*here insert the name of the company*) *^[and on the National Asset Management Agency]

^[Note 1] One alternative version only of paragraph 5 must be included.

Under Council Regulation (EC) No. 1346/2000—

the “centre of main interests” should correspond to the place where the debtor conducts the administration of his interests on a regular basis and is therefore ascertainable by third parties;

“establishment” means any place of operations where the debtor carries out a non-transitory economic activity with human means and goods.

^[Note 2] Where this version of paragraph 5 is appropriate to the case, paragraph 6 should be deleted, and the remaining paragraphs renumbered.

^[Note 3] Where paragraph 6 is required, only one alternative version must be included.

^[Note 4] See section 572(2) of the Companies Act 2014. One alternative version only of paragraph 13 must be included. Where the petition is served on NAMA, proof of service must be produced on the hearing of the petition.

^[Note 5] To be completed only if Council Regulation (EC) No. 1346/2000 applies and the company’s centre of main interests is situated in the State.

^[Note 6] To be completed only if Council Regulation (EC) No. 1346/2000 applies, insolvency proceedings in respect of the company have been opened in another Member State, and the company has an establishment in the State.

^[Note 7] To be completed only if Council Regulation (EC) No. 1346/2000 applies, insolvency proceedings in respect of the company have been opened in another Member State, and one of the conditions in Article 3(4) of the Council Regulation is satisfied.

*Delete where inapplicable.

†Does not apply to LTD.

No. 4

O. 74, r. 7

PETITION FOR ORDER WHERE THE POWERS OF THE DIRECTORS
ARE BEING EXERCISED IN A MANNER OPPRESSIVE TO A
MEMBER

[Title as in Form No. 1]

To the High Court.

The humble petition of (*insert full name and address of petitioner*) shows as follows:

1. (*insert full name of company*)(hereinafter called “the company”), of which your petitioner is a member, was incorporated in the State under the Companies Act 2014 (or as the case may be) in the month of... 19/20...

2. The registered office of the company is at...

3. The nominal share capital of the company is €....., divided into... shares of €..... each. The amount of the capital paid up or credited as paid up is €.....

†4 The objects for which the company was established are: (*a*) to... and other objects set forth in the constitution thereof.

[Note 1] 5. Council Regulation (EC) No. 1346/2000 applies to the proceedings. The centre of main interests (determined in accordance with Council Regulation (EC) No. 1346/2000) of the company is situated in the State because (*state facts and grounds relied on*).

[Note 1] 5. Council Regulation (EC) No. 1346/2000 applies to the proceedings. The centre of main interests of the company is situated within the territory of a Member State of the European Union (other than the State) in which Council Regulation (EC) No. 1346/2000 applies, namely at... in... because (*state facts and grounds relied on*) and the company has an establishment within the State at... because (*state facts and grounds relied on*).

[Note 1] [Note 2] 5. Council Regulation (EC) No. 1346/2000 does not apply to the proceedings, because (*specify reasons for non-application*).

[Note 3] 6. To your petitioner’s knowledge, no insolvency proceedings have been opened in respect of the company in a Member State of the European Union to which Council Regulation (EC) No. 1346/2000 applies.

[Note 3] 6. Insolvency proceedings, which are

*main proceedings, (in accordance with Article 3(1) of Council Regulation (EC) No. 1346/2000)

*secondary proceedings, (in accordance with Article 3(3) of Council Regulation (EC) No. 1346/2000)

*territorial proceedings, (in accordance with Article 3(4) of Council Regulation (EC) No. 1346/2000)

have been opened in respect of the company in a Member State of the European Union (other than the State) to which Council Regulation (EC) No. 1346/2000 applies, namely in..., by decision of... made on... 20...

*... of... was appointed by the said decision to be liquidator (within the meaning of Article 2(b) of Council Regulation (EC) No. 1346/2000) in those insolvency proceedings concerning the company.

*7. In your petitioner's belief, the centre of the company's main interests is situated within the territory of a Member State other than the State, and main proceedings have not been opened in another Member State. The condition referred to in *[Article 3(4)(a)] *[Article 3(4)(b)] of the Insolvency Regulation is met because (*state facts and grounds relied on*).

[Note 4] 8. All necessary inquiries having been made by your petitioner, the company has no obligations in relation to a bank asset that has been transferred to the National Asset Management Agency (NAMA) or a NAMA group entity (each within the meaning of the National Asset Management Agency Act 2009).

[Note 4] 8. The company has obligations in relation to a bank asset that has been transferred to the National Asset Management Agency (NAMA) or a NAMA group entity (each within the meaning of the National Asset Management Agency Act 2009) and this petition will be served on NAMA.

Here set out in paragraphs the facts and grounds on which the petitioner relies in seeking a winding up order, for example:

9. *The company was formed by A.B., deceased, to carry on the business of... formerly carried on by him in partnership with C.D. and E.F. The said A.B., C.D., and E.F. were the first directors of the company. Each of the said three directors held 2,000 shares in the company.*

10. *The said A.B. died on the.... day of... 20..., having appointed his widow, G.H. the petitioner, to be the sole executrix of his last will.*

11. *By clauses... and... of the *articles of association *constitution of the company it is provided: (set out the clauses relating to registration of executors and of transfers and for the remuneration of the directors).*

12. *The said C.D. and E.F. as the sole remaining directors of the company have refused to register the said G.H. as a shareholder of the company.*

13. *During the lifetime of the said A.B. each of the said directors was paid a salary of €..... and directors' fees of €..... under resolutions passed at general meetings of the company. At an extraordinary general meeting of the company held on*

the... day of... 20..., the said C.D. and E.F. by the exercise of their voting power as the holders of more than one half of the registered shares of the company increased their remuneration as directors from the sum of €..... to the sum of €.....

14. Since the date of the death of the said A.B. no dividends have been paid by the company although the balance sheets and profit and loss accounts have shown considerable profits.

15. Your petitioner charges that the said C.D. and E.F. have excluded and intend to continue to exclude the petitioner from any share in the conduct of the company's business or in the distribution of its profits.

16. Your petitioner further charges that the said C.D. and E.F. are attempting to compel your petitioner to sell her shares to the company to the said C.D. and E.F. at a gross undervalue and that the company's affairs are being conducted and that the powers of the directors of the company are being exercised in a manner oppressive to her and in disregard of her interests as the personal representative of a deceased member.

(Conclude as follows):—

[No.] It is just and equitable that the company should be wound up.

Your petitioner therefore prays:

(1) That the company may be wound up by the Court under the provisions of the Companies Act 2014

*^[Note 5] in main proceedings (in accordance with Article 3(1) of Council Regulation (EC) No. 1346/2000)

*^[Note 6] in secondary proceedings (in accordance with Article 3(3) of Council Regulation (EC) No. 1346/2000)

*^[Note 7] in territorial proceedings (in accordance with Article 3(4) of Council Regulation (EC) No. 1346/2000),

(2) Or that such other Order may be made on this petition as shall be just.

NOTE:—It is intended to serve this petition on (*here insert the name of the company*) *^[and on the National Asset Management Agency]

^[Note 1] One alternative version only of paragraph 5 must be included.

Under Council Regulation (EC) No. 1346/2000—

the “centre of main interests” should correspond to the place where the debtor conducts the administration of his interests on a regular basis and is therefore ascertainable by third parties;

“establishment” means any place of operations where the debtor carries out a non-transitory economic activity with human means and goods.

[Note 2] Where this version of paragraph 5 is appropriate to the case, paragraph 6 should be deleted, and the remaining paragraphs renumbered.

[Note 3] Where paragraph 6 is required, only one alternative version must be included.

[Note 4] See section 572(2) of the Companies Act 2014. One alternative version only of paragraph 8 must be included. Where the petition is served on NAMA, proof of service must be produced on the hearing of the petition.

[Note 5] To be completed only if Council Regulation (EC) No. 1346/2000 applies and the company's centre of main interests is situated in the State.

[Note 6] To be completed only if Council Regulation (EC) No. 1346/2000 applies, insolvency proceedings in respect of the company have been opened in another Member State, and the company has an establishment in the State.

[Note 7] To be completed only if Council Regulation (EC) No. 1346/2000 applies, insolvency proceedings in respect of the company have been opened in another Member State, and one of the conditions in Article 3(4) of the Council Regulation is satisfied.

*Delete where inapplicable.

†Does not apply to LTD.

No. 5

O. 74, r. 10 (2)

ADVERTISEMENT OF PETITION

[Title as in Form No. 1]

[Name of Company]

Notice is given that a petition was on the..... day of..... 20.... presented to the High Court by the company whose registered office is at..... (or by A.B. of.....) a creditor [or contributory, or liquidator in main proceedings] of the company [*or as the case may be*] for the winding up by the High Court of the above named company (the “company”) *in main proceedings, (in accordance with Article 3(1) of Council Regulation (EC) No. 1346/2000) *in secondary proceedings, (in accordance with Article 3(3) of Council Regulation (EC) No. 1346/2000) *in territorial proceedings, (in accordance with Article 3(4) of Council Regulation (EC) No. 1346/2000).

The petition is directed to be heard on the..... day of..... 20.... Any creditor or contributory of the company [or liquidator in main proceedings] who wishes to support or oppose the making of an order on the petition may appear at the time of hearing by himself or his counsel for that purpose and a copy of the petition will be furnished to any creditor or contributory of the said company who requires it by the undersigned on payment of the regulated charge for the same.

(Signed)

Solicitor for the petitioner. (Address)

NOTE:—Any person who intends to appear at the hearing of the petition must serve on or send by post to the petitioner or his solicitor, notice in writing of his intention to do so. 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) and must be served or, if posted, must be sent by post in sufficient time to reach the above-named solicitor or the petitioner not later than 5 o'clock in the afternoon of the.... day of....., 20...

*Delete where inapplicable

O. 74, r. 12

AFFIDAVIT VERIFYING PETITION

[*Title as in Form No. 1*]

I, A.B., of..... make oath and say as follows:—

1. I beg to refer to a copy of the petition herein upon which marked with the letter “A” I have signed my name before swearing this affidavit.
2. Such of the statements made therein as relate to my own acts and deeds are true and such of the said statements as relate to the acts and deeds of any other person or persons I believe to be true.

Sworn, &c.

O. 74, r. 12

AFFIDAVIT VERIFYING PETITION OF A COMPANY

[*Title as in Form No. 1*]

I, A.B. of....., make oath and say as follows:—

1. I am (a director) (the secretary) of (*insert full name of company*), the petitioner in the above matter and am duly authorised by the said petitioner to make this affidavit on its behalf.
2. The said petitioner is a company incorporated in the State (*or the said petitioner is a company incorporated in, as the case may be*).
3. Such of the statements in the petition now produced and shown to me and marked with the letter “A” as relate to the acts and deeds of the said petitioner are true and such of the statements as relate to the acts and deeds of any other person or persons I believe to be true.

Sworn, &c.

No. 8

O. 74, r. 15

NOTICE OF INTENTION TO APPEAR ON PETITION

[Title as in Form No. 1]

Take notice that..... of..... a creditor for €..... of..... (or a contributory holding [number and description of shares] in) the above-named company, intends to appear at the hearing of the petition advertised to be heard on the..... day of..... 20..... and to support [or oppose] such petition.

(Signed)

(Address)

No. 9

O. 74, r. 16

LIST OF PARTIES ATTENDING THE HEARING OF A PETITION

[Title as in Form No. 1]

The following are the names of those who have given notice of their intention to attend the hearing of the petition herein on the..... day of..... 20.....

Name	Address	Name and address of solicitor	Creditor's amount of debt	Contributory's number of shares	Opposing	Supporting
...

(Signed)

O. 74, r. 20

ORDER FOR WINDING UP BY THE COURT

[Title as in Form No. 1]

.... day, the day of....., 20....

Upon the petition of A.B. of....., a creditor [or contributory] [or liquidator in main proceedings] of the above-named company, presented to the High Court on the..... day of....., 20...., and upon hearing counsel for the petitioner, and for and upon reading the said petition, an affidavit of L.M. filed the.... day of....., 20...., Iris Oifigiúil of the... day of....., 20...., the..... newspaper of the day of....., 20...., each containing an advertisement of the said petition [*enter any other evidence*],

*And the Court being satisfied that Council Regulation (EC) No. 1346/2000 applies to these proceedings, and

*that the petitioner had adduced evidence that the centre of main interests of the company is situated in Ireland, IT IS ORDERED that the company be wound up by the Court under the provisions of the Companies Act 2014 in main proceedings, in accordance with Article 3(1) of Council Regulation (EC) No. 1346/2000

*that the petitioner had adduced evidence that proceedings have been opened in another Member State as proceedings to which Article 3(1) of Council Regulation (EC) No. 1346/2000 refers, IT IS ORDERED that the company be wound up by the Court under the provisions of the Companies Act 2014 in secondary proceedings, in accordance with Article 3(3) of Council Regulation (EC) No. 1346/2000

*that the petitioner had adduced evidence that the centre of main interests of the company is not situated in Ireland, but that an establishment of the company is situated in Ireland, IT IS ORDERED that the company be wound up by the Court under the provisions of the Companies Act 2014 in territorial proceedings, in accordance with Article 3(4) of Council Regulation (EC) No. 1346/2000

*And the Court being satisfied that Council Regulation (EC) No. 1346/2000 does not apply to these proceedings, IT IS ORDERED that the company be wound up by the Court under the provisions of the Companies Act 2014

[Insert notice prescribed by rule 20]

*Delete where inapplicable

No. 11

O. 74, r. 20

ADVERTISEMENT OF ORDER TO WIND UP

[Title as in Form No. 1]

By an order made in the above matter dated the day of.....
20..... on the petition of..... of..... it was ordered that [*insert full name of
company*] be wound up by the Court.

(Signed)

Solicitor for the petitioner.

No. 12

O. 74, r.32

ORDER APPOINTING A LIQUIDATOR

[Title as in Form No. 1]

..... day, the day of....., 20.....

Upon the application and &c. and upon reading &c., the Court

being satisfied that [*A.B.*] of is qualified in accordance with section 633
and section 634 *(including any regulations made thereunder) of the Companies
Act 2014 for appointment as a liquidator of a company and is qualified in
accordance with section 635 of the Companies Act 2014 for appointment as a
liquidator of the above named company

doth appoint the said..... of..... to be the Liquidator of the above named
company

And it is ordered that all moneys (*or* all moneys in excess of €.....) to be
received by the said..... be paid by him into [*name of financial institution*] to
the credit of the account of the Liquidator of the said company within seven
days after the receipt thereof.

O.74, r. 27

STATEMENT OF AFFAIRS

—————
 [Title as in Form No. 1]

[Name of company]

Statement of affairs on the day of....., 20....., the date of *the winding up order made in this matter *the appointment of a provisional liquidator to the company.

I,..... of..... make oath and say that the statement of affairs attached hereto, upon each page of which I have signed my name, and the several lists thereunto annexed, upon each of which said lists I have signed my name, are to the best of my knowledge and belief a full true and complete statement of the affairs of the above-named company on the said day of....., 20..... and that immediately prior to the said order the company carried on the following businesses..... at the following addresses

Sworn, &c.

STATEMENT OF AFFAIRS OF (INSERT FULL NAME OF COMPANY).

	Estimated realisable value
I. ASSETS	
(1) ASSETS SPECIFICALLY CHARGED (as per List "A")	...
Freehold property.....	
Leasehold property.....	
Other property, viz.....	_____
TOTAL.....	€ _____
	=====
(2) ASSETS NOT SPECIFICALLY CHARGED (as per List "B")	...
Balance at bank.....	
Cash in hand.....	
Marketable securities.....	
Bills receivable.....	
Trade debtors.....	
Loans and advances.....	
Unpaid calls.....	
Stock in trade.....	

	Estimated realisable value
Work in progress.....	
Freehold property.....	
Leasehold property.....	
Lorries and motor vehicles.....	
Other plant and machinery.....	
Furniture, fittings, utensils, &c.....	
Patents and trade marks.....	
Investments other than marketable securities...	
Other property, viz.....	_____
TOTAL.....	€ _____
	=====
(3) GROSS ASSETS:	
specifically charged (as at (1) above).....	€ _____
not specifically charged (as at (2) above).....	€ _____
TOTAL.....	€ _____
	=====
II. LIABILITIES.	
(1) CREDITORS SECURED by assets specifically charged (as per List “A”):	
(Amounts claimed to be due: €.....):.....	
Extent to which claims are estimated to be covered by assets specifically charged.....	€ _____
(2) PREFERENTIAL CREDITORS (as per List “C”):	
Amounts for which preference is claimed.....	€ _____
(3) DEBENTURE HOLDERS secured by floating charge (as per List “D”):	
Amounts claimed to be due after deducting any sums estimated (at (1) above) to be covered by assets specifically charged.....	€ _____
(4) UNSECURED CREDITORS (as per List “E”):	
Amounts claimed to be due including unsecured balance of claims of creditors secured by assets specifically charged.....	€ _____
GROSS LIABILITIES.....	€ _____
(Signed)	
III. SUMMARY OF ASSETS ESTIMATED TO BE AVAILABLE TO MEET CREDITOR’S CLAIMS	
GROSS ASSETS— Total (as at I (3) above)..	€ _____
<i>deduct</i> amounts due to SECURED CREDITORS to extent to which claims are estimated (at II (1) above) to be covered by assets specifically charged	€ _____
Balance available for preferential creditors..	€ _____
<i>deduct</i> amounts claimed to be due to PREFERENTIAL CREDITORS (as at II (2) above)	€ _____

	Estimated realisable value
Balance available for debenture holders secured by a floating charge.....	€ _____
<i>deduct</i> amounts due to such DEBENTURE HOLDERS (as at II (3) above).....	€ _____
Balance available for unsecured creditors..	€ _____
<i>deduct</i> amounts claimed to be due to UNSECURED CREDITORS (as at II (4) above)....	€ _____
ESTIMATED SURPLUS/DEFICIENCY	€ _____

(i) The foregoing estimates are subject to the costs of winding up and to any surplus or deficiency on trading pending realisation of the assets.

(ii) There is no unpaid capital liable to be called up or The nominal amount of unpaid capital liable to be called up is €..... estimated to produce €....., which is/is not charged in favour of debenture holders.

(Signed)

LIST “A”—ASSETS SPECIFICALLY CHARGED AND CREDITORS FULLY OR PARTLY SECURED (NOT INCLUDING DEBENTURE HOLDERS SECURED BY A FLOATING CHARGE).

Statement of affairs List “A”		The names of the secured creditors are to be shown against the assets on which their claims are secured, numbered consecutively, and arranged in alphabetical order as far as possible.								
Particulars of assets specifically charged	Date when security given	Estimated value of security	No.	Name of creditor	Address	Amount of debt	Date when contracted	Consideration	Balance of debt unsecured carried to List “E” or List “D”	Estimated surplus from security
...

LIST "B"—ASSETS NOT SPECIFICALLY CHARGED

Statement of affairs List "B"	Full particulars of every description of property not specifically charged and not included in any other list are to be set forth in this list.		
	Full statement and nature of property	Book value €	Estimated to produce €
<i>State name of bankers</i>	Balance at Bank.....	...	...
	Cash in hand.....	...	...
	Marketable securities, viz.....	...	...
	Bills receivable.....	...	...
	Trade debtors (as per Schedule hereto).....	...	...
	Loans and advances, viz.....	...	...
	Unpaid calls.....	...	...
	
<i>State nature</i>	Stock in trade.....	...	...
<i>State nature</i>	Work in progress.....	...	...
	Freehold property, viz.....	...	...
	Leasehold property, viz.....	...	...
	Lorries and motor cars, viz.....	...	...
	Other plant and machinery.....	...	...
	Furniture, fittings, utensils, &c.....	...	...
	Patents and trade marks.....	...	...
	Investments other than marketable securities, viz.....	...	...
	Other property and assets.....	...	...

(Signed)

SCHEDULE OF TRADE DEBTORS

Statement of affairs— Schedule I to List “B”.			The names to be arranged in alphabetical order and numbered consecutively. NOTE:—If the debtor to the company is also a creditor but for a less amount than his indebtedness, the gross amount due to the company and the amount of the contra account should be shown in the third column and the balance only be inserted under the heading “Amount of debt” thus: Due to company..... € Less: Contra account..... No such claim should be included in List “E”.						
No.	Name	Address	Amount of debt			Folio of ledger or other book where particulars to be found	When contracted month and year	Estimated to produce	Particulars of any securities
			Good	Doubtful	Bad				
...	€.	€.	€.

(Signed)

LIST “C”—PREFERENTIAL CREDITORS FOR RATES, TAXES, SALARIES, WAGES, WORKMENS COMPENSATION, DAMAGES AND OTHERWISE

Statement of affairs List “C”.		The names to be arranged in alphabetical order and numbered consecutively. When the amount of the claim is unascertained write unascertained in column headed “Amount of claim”.				
No.	Name of creditor	Address	Nature of claim	Amount of claim	Amount payable in full	Balance not preferential carried to List “E”
...

(Signed)

**LIST “D”—DEBENTURE HOLDERS SECURED BY A FLOATING
CHARGE**

Statement of affairs List “D”		The names to be arranged in alphabetical order and numbered consecutively. Separate lists should be furnished of holders of each issue of debentures, if more than one issue has been made.			
No.	Name of holder	Address	Amount		Description of assets over which security extends
...	€

(Signed)

LIST “E”—UNSECURED CREDITORS

Statement of affairs List “E”		<p>The names to be arranged in alphabetical order and numbered consecutively.</p> <p>NOTE:—When there is a contra account against the creditor less than his claim against the company, the amount of the creditors claim and the amount of the contra account should be shown in the third column and the balance only inserted under the heading “Amount of debt”, thus:—</p> <p>Total amount of claim.... €..... Less: Contra account.....</p> <p>No such set off should be included in the Schedule to trade debtors attached to List “B”.</p>			
No.	Name	Address	Amount of debt	Date when contracted	Consideration
...
	Unsecured balance of creditors partly secured—brought from List “A”		...	...	...
	Balance not preferential of preferential creditors—brought from List “C”.		...	...	...
...

(Signed)

O.74, r. 40(1)

NOTICE TO CREDITORS OF FIRST MEETING

[Title as in Form No. 1]

(An order for winding up the above named company was made on the
day of....., 20....)

Notice is hereby given that the liquidator has *decided *been directed by a creditor(s) representing not less than one-tenth in value of the creditors of the above company under section 666 of the Companies Act 2014 to summon a meeting of creditors of the company and that such meeting will be held at..... on the day of....., 20..... ato'clock in the..... noon.

Your proof must be lodged with me not later than..... o'clock on the..... day of, 20.... if you wish to vote at this meeting. The purpose of the meeting is to determine by resolution (a) whether or not a committee of inspection is to be appointed, and (b) who are to be the members of the committee if so appointed.

Forms of proof and of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with..... at..... in the County of..... not..... later than..... o'clock on the..... day of....., 20....

Dated

(Signed)

Liquidator.

No. 15

O. 74, r. 42(1)

NOTICE OF MEETING OF CREDITORS DIRECTED BY THE COURT

[*Title as in Form No. 1*]

Notice is hereby given that the Court has directed under section 566 of the Companies Act 2014 a meeting of the creditors of the above named company to be summoned for the purpose of ascertaining their wishes as to (*state the object for which the meeting is called, unless the notice is by advertisement, in which case say, certain matters relating to the winding up of the said company*) and that such meeting will be held on..... day, the..... day of....., 20... at..... o'clock in the..... noon at..... at which time and place all the creditors of the said company are requested to attend. (The Court has appointed A.B. of..... to act as chairman of such meeting.)

Forms of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with..... in the County of..... not later than..... o'clock on..... day the day of....., 20.....

Dated

(Signed)

Liquidator.

O. 74, r. 42(1)

NOTICE OF MEETING OF CONTRIBUTORIES DIRECTED BY THE
COURT

[*Title as in Form No. 1*]

Notice is hereby given that the Court has directed under section 566 of the Companies Act 2014 a meeting of the contributories of the above named company to be summoned for the purpose of ascertaining their wishes as to (*state the objects for which the meeting is called, unless the notice is by advertisement, in which case say, certain matters relating to the winding up of the said company*) and that such meeting will be held on..... day the day of....., 20..... at..... o'clock in the..... noon at..... at which time and place all the contributories of the said company are requested to attend. The Court has appointed A.B. of..... to act as chairman of such meeting.

Forms of general and special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged with..... in the County of..... not later than..... o'clock on..... day the day of....., 20.....

A member entitled to attend and vote at the above meeting is entitled to appoint a proxy to attend, speak and vote instead of him. A proxy need not be a member of the company.

Dated

(Signed)

Liquidator.

No. 17

O. 74, r. 42(2)

CHAIRMAN'S REPORT OF RESULT OF MEETING

—————

[Title as in Form No. 1]

I,..... the person appointed by the Court to act as chairman of a meeting of the creditors (*or* contributories) of the above named company summoned by advertisement (*or* notice) dated the..... day of....., 20.... and held on the day of....., 20..... at..... do hereby report to the Court the result of such meeting as follows:

The said meeting was attended, either personally or by proxy by..... creditors whose claims against the said company have been allowed amounting in the whole to €..... [*or* by contributories holding..... shares in the said company and entitled by the regulations of the company, to the number of votes herein-after mentioned].

The question submitted to the said meeting was, whether the creditors [*or* contributories] of the said company approved of the proposal of the Liquidator of the said company that (*as the case may be*) and whether they wished that such proposal should be adopted and carried into effect.

The said meeting was unanimously of opinion that the said proposal should [*or*, should not] be adopted and carried into effect.

or

The result of the voting upon such question was as follows:— The undermentioned creditors [*or* contributories] voted in favour of the said proposal being adopted and carried into effect:—

Name of creditor [<i>or</i> contributory]	Address	Amount of claim allowed [<i>or</i> number of shares]	Number of votes conferred on each contributory by the regulations of the company
...

The undermentioned creditors [*or* contributories] voted against the said proposal being adopted and carried into effect:—

Name of creditor [<i>or</i> contributory]	Address	Amount of claim allowed [<i>or</i> number of shares]	Number of votes conferred on each contributory by the regulations of the company
...

104 [255]

Dated

(Signed)

Chairman.

No. 18

O. 74, r. 44

GENERAL PROXY

[Title as in Form No. 1]

I/We,..... of..... a creditor [*or contributory*] hereby appoint (1)..... to be my/our general proxy to vote at the meeting of creditors [*or contributories*] to be held in the above matter on the... day of....., 20..... or at any adjournment thereof.

Dated

(Signed) (2)

NOTES:

(1) The person appointed general proxy may, in a winding up by the Court be the Liquidator or such other person as the creditor [*or contributory*] may appoint and in a voluntary winding up may be the Liquidator or if there is no Liquidator, the chairman of the meeting or such other persons as the creditor [*or contributory*] may appoint. The proxy form should be altered accordingly.

(2) If a firm, sign the firms trading name and add “by A.B. a partner in the said firm.” If the appointor is a corporation, then the form of proxy must be under its common seal or under the hand of some officer duly authorised in that behalf and the fact that the officer is so authorised must be so stated.

(3) The proxy form when signed must be lodged by the time and at the address stated for that purpose in the notice convening the meeting at which it is to be used.

O. 74, r. 44

SPECIAL PROXY

[Title as in Form No. 1]

I/We,..... of..... a creditor [*or contributory*] hereby appoint (1)..... as my/our proxy at the meeting of creditors [*or contributories*] to be held on the day of....., 20... or at any adjournment thereof to vote (a)..... the resolution No. (b)..... in the notice convening the said meeting.

(a) *Here insert the word “for” or the word “against” as the case may require.*

(b) *Specify the particular resolution.*

Dated

(Signed) (2)

NOTES:

(1) The person appointed proxy may, in a winding up by the Court, be the Liquidator or such other person as the creditor or contributory may appoint, and in a voluntary winding up, the Liquidator or if there is no Liquidator the chairman of a meeting or such other person as the creditor or contributory may appoint. The proxy form should be altered accordingly. A creditor or contributory may give a special proxy to any person to vote at 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 a member of the committee of inspection;

(b) on all questions relating to any matter, other than those above referred to, arising at a specified meeting or adjournment thereof.

(2) If a firm, sign the firm’s trading title and add “by A.B. a partner in the said firm”. If the appointor is a corporation, then the form of proxy must be under its common seal or under the hand of some officer duly authorised in that behalf, and the fact that he is so authorised must be so stated.

(3) The proxy form when signed must be lodged by the time and at the address named for that purpose in the notice convening the meeting at which it is to be used.

No. 20

O. 74, r. 45(2)

DISCLAIMER OF LEASE

[Title as in Form No. 1]

Pursuant to an order of the Court dated the day of....., 20..... I, the Liquidator of the above named company, hereby disclaim all interest in the lease dated the day of....., 20..... whereby the premises (*insert description of the property disclaimed*) were demised to..... at a rent of €..... per annum for a term of..... In witness whereof I,..... the Liquidator of the above named company have hereunto set my hand and affixed my seal thisday of....., 20....

No. 21

O. 74, r. 45(2)

NOTICE OF DISCLAIMER OF LEASE

[Title as in Form No. 1]

Take notice that, pursuant to an order of the Court, dated the day of....., 20..... I, the Liquidator of the above named company, by writing under my hand and seal bearing date the day of....., 20... disclaimed all interest in the lease dated the day of....., 20..... whereby the premises (*insert description of the property disclaimed*) were demised to..... at a rent of €..... per annum for a term of..... years. The above-mentioned disclaimer has been delivered to the Registrar of Companies.

Dated

(Signed)

Liquidator.

To

(address)

O. 74, r. 47

AFFIDAVIT IN SUPPORT OF LIST OF CONTRIBUTORIES

[Title as in Form No. 1]

I,..... of....., the Liquidator of the above named company, make oath and say as follows:

- (1) The document marked "A" upon which I have signed my name before swearing this affidavit, contains a list of the contributories of the said company, made out by me from the books and papers of the said company, together with their respective addresses and the number of shares (*or* extent of interest) to be attributed to each; and such list is, to the best of my knowledge, information and belief, a true and accurate list of the contributories of the said company so far as I have been able to make out and ascertain the same.
- (2) I have, in the first part of the said list, distinguished the persons who are contributories in their own right.
- (3) I have, in the second part of the said list, distinguished the persons who are contributories as being representatives of, or being liable for the debts of others.

Sworn &c.

No. 23

O. 74, r. 47

LIST OF CONTRIBUTORIES REFERRED TO IN FORM No. 22

 “A”

[Title as in Form No. 1]

This list of contributories marked “A” was produced and shown to..... and is the same list of contributories as is referred to in his affidavit sworn before me this day of....., 20.....

FIRST PART—CONTRIBUTORIES IN THEIR OWN RIGHT.

Serial No.	Name	Address	Description	Date when included in the list	Number of shares [or, extent of interest]	Amount called up	Amount paid up
...

SECOND PART—CONTRIBUTORIES AS BEING REPRESENTATIVES OF OR LIABLE FOR THE DEBTS OF OTHERS.

Serial No.	Name	Address	Description	In what character included	Number of shares [or, extent of interest]	Amount called up	Amount paid up
...

(Signed)

O. 74, r. 49

NOTICE OF MOTION FOR CALL

[Title as in Form No. 1]

Take notice that on..... day the..... day of....., 20... at..... o'clock in the forenoon an application by the Liquidator of the above named company will be made to the Court for an order that a call to the amount of..... cents per share may be made on all the contributories (or if upon any particular class, specify it) of the said company,....., which application will be grounded on the affidavit of..... the Liquidator (a copy of which is served herewith), the documents therein referred to, the nature of the case and the reasons to be offered.

Dated

(Signed)

Solicitor for the Liquidator.

To

No. 25

O. 74, r. 49

AFFIDAVIT OF LIQUIDATOR IN SUPPORT OF APPLICATION FOR
A CALL

[Title as in Form No. 1]

I,..... of....., the Liquidator of the above named company make oath and say as follows:

1. I have in the schedule marked "A" upon each page of which I have signed my name before swearing this affidavit, set forth a statement showing the amount due in respect of the debts allowed against the said company, and the estimated amount of the costs, charges and expenses of and incidental to the winding up thereof and which said several amounts in the aggregate are €..... or thereabouts.

2. I have also in the said schedule set forth a statement of the assets in hand belonging to the said company amounting to the sum of €..... and no more. There are no other assets belonging to the said company except the amount due from some of the contributories of the said company, and to the best of my knowledge and belief it will be impossible to realise more than the sum of €..... or thereabouts in respect of the said amounts.

3. I have in the schedule marked "B" upon each page of which I have signed my name before swearing this affidavit, set forth a list, the content of which is true and accurate to the best of my knowledge, information and belief, of the contributories of the said company in respect of the total number of shares.

4. For the purpose of satisfying the several debts and liabilities of the said company and paying the costs, charges and expenses of and incidental to the winding up thereof I believe that the sum of €..... will be required in addition to the amount of the assets of the said company mentioned in the said schedule and the said 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 included in the list of contributories as before exhibited and having regard to the probability that some of such contributories will fail partly or wholly to pay the amount of such call, I believe that for the purpose of realising the amount required it is necessary that a call of..... per share should be made.

Sworn &c.

O. 74, r. 49

ADVERTISEMENT OF INTENDED CALL

[Title as in Form No. 1]

Pursuant to an order dated..... the Court has appointed the..... day of..... 20..... for the hearing of an application by the Liquidator of the above named company for an order that a call be made on all the contributories of the said company [*or as the case may be*] and that the Liquidator proposes that such call shall be..... cents per share. All persons interested are entitled to attend at such day, hour and place to offer objections to the making of such order and to such call.

Dated

(Signed)

Examiner.

No. 27

O. 74, r. 50

NOTICE TO BE SERVED WITH THE GENERAL ORDER FOR A
CALL

[Title as in Form No. 1]

The amount due from you A.B., in respect of the call made by the above (*or* within) order is the sum of €..... which sum is to be paid by you into [*name of financial institution*] (the “Bank”) to the account mentioned in the said order. You may pay the same in person, *or through a banker or other agent: but this notice and copy order must be produced at the Bank upon such payment and the cashier of the Bank will, upon receiving the same, deliver to you a certificate of the payment numbered..... signed by the said cashier. In order to prevent execution being issued or other proceedings being taken against you for non-payment, you must, immediately after such payment, give written notice of the payment and of the date thereof to me as the Liquidator of the said company at my office at

Dated

(Signed)

Liquidator.

To

No. 28

O. 74, r. 69

NOTICE AS TO MODE OF PAYMENT

[Title as in Form No. 1]

You may make the payment directed by the within (*or* above order) at [*name of financial institution*] (the “Bank”) in person (continue as in Form No. 31 from*)

Dated

(Signed)

Liquidator.

To

O. 74, r. 70

AFFIDAVIT OF NON-PAYMENT

[Title as in Form No. 1]

I,..... of....., the Liquidator of the above named company make oath and say as follows:

1., the person named in an order made in this matter by Mr./Ms. Justice....., dated the day of..... 20..... who was duly served with a copy of the said order on the day of....., 20... has not paid into the account of the Liquidator of the said company the whole or any part of the sum of €..... as was directed by the said order.

(Or, in the case of several parties)

1. None of the several persons whose names and addresses are set forth in the schedule hereunder written and who have respectively been duly served with the order made in this matter by Mr./Ms. Justice..... on the respective dates set opposite their respective names in the said schedule, have paid into the account of the Liquidator of the said company the whole or any part of the several sums of money set opposite their respective names in the said schedule hereunder written, as by the said order respectively directed.

2. I am able to depose to such non-payment because I have this day ascertained, by inquiry at the Bank that such payment [*or payments*] has [*or have*] not been made. No notice [*or notices*] of such payment [*or payments*] having been made has [*or have*] been given to me by the said..... [*or several persons respectively*].

Sworn &c.

SCHEDULE

Name	Address	Description	Amount	Date of order	Number of certificate
...	€

No. 30

O. 74, r. 52(1)

ADVERTISEMENT FOR CREDITORS

[Title as in Form No. 1]

The creditors of the above named company are required, on or before the..... day of..... 20.... to send their names and addresses and the particulars of their debts or claims and the names and addresses of their solicitors, if any, to the undersigned..... of....., the Liquidator of the said company and if so required by notice in writing from me, are to file such affidavits in proof of claims as they may be advised and to give notice of filing thereof to me and to attend at such time and place as shall be specified in such notice or, in default thereof, they will be excluded from any distribution made before such debts or claims are proved.

..... day the day of....., 20..... at..... o'clock in the..... noon at, has been appointed for hearing and adjudicating upon the said debts and claims.

Dated

(Signed)

Liquidator.

O. 74, r. 52(2)

INVITATION TO LODGE A CLAIM

[Title as in Form No.1]

To:.....

of.....

(insert full name of company), having its registered office at..... (“the company”) was on the.....day of..... 20..., ordered to be wound up by the High Court, the Court having determined that Council Regulation (EC) No. 1346/2000 (the “Insolvency Regulation”) applies to these proceedings.

*The undersigned *.....of..... has been appointed to be the Liquidator of the company *and is the liquidator in main proceedings for the purposes of the Insolvency Regulation.

You have been entered in the company’s statement of affairs or have otherwise come to my notice as a creditor of the company, *who has not yet lodged a claim or proof of debt with me.

Please take notice of the following:

1. Claims and proofs of debt in respect of the company, bearing the heading “Lodgment of claim” and record number....., and including the documents and information set out in Article 41 of the Insolvency Regulation, must be submitted to me at the address below no later than the..... day of..... 20.....
2. Under section 674 of the Companies Act 2014, I may fix a time or times within which creditors are to prove their debts or claims or to be excluded from the benefit of any distribution made before those debts are proved. Accordingly, a proof submitted after that date risks exclusion from the benefit of any distribution made before the debt concerned is proved.
3. Creditors whose claims are preferential must lodge their claims with me within the period set out above.
4. Creditors whose claims are secured *in rem* should, where they propose to—
 - (i) abandon their security or
 - (ii) value that security and prove in the winding up for the unsecured balance of the claim,

lodge their claims with me within the period set out above.

5. If you are willing to receive any further notices concerning the liquidation from me by electronic mail or by fax, please confirm and provide me with your e-mail address or fax number.

6. Claims and proofs should be sent by registered post to:

.....

(Liquidator)

at.....

[A summary or copy of the provisions of sections 618 to 622 inclusive of the Companies Act 2014 to be attached.]

*Delete where inapplicable

O. 74, r. 52(2)

[Title as in Form No. 1]

INVITATION TO LODGE A CLAIM

Покана за предявяване на вземане. Срокове, които трябва да се спазват
 Convocatoria para la presentación de créditos. Plazos aplicables
 Výzva k přihlášení pohledávky. Závazné lhůty
 Opfordring til anmeldelse af fordringer. Vær opmærksom på fristerne
 Aufforderung zur Anmeldung einer Forderung. Etwaige Fristen beachten!
 Nöude esitamise kutse. Järgitavad tähtajad
 Πρόσκληση για αναγγελία απαιτήσεως. Προσοχή στις προθεσμίες
 Invitation to lodge a claim. Time limits to be observed
 Invitation à produire une créance. Délais à respecter
 Cuireadh chun éileamh a thaisceadh. Teorainn ama socraithe
 Invito all'insinuazione di un credito. Termine da osservare
 Uzaicinājums iesniegt prasījumu. Termiņi, kas jāievēro
 Kvietimas pateikti reikalavimą. Privalomieji terminai
 Felhívás követelés bejelentésére. Betartandó határidők
 Stedina għal prezentazzjoni ta' talba
 Oproep tot indiening van schuldvorderingen. In acht te nemen termijnen
 Wezwanie do zgłoszenia wierzytelności. Przestrzegać terminów
 Aviso de reclamação de créditos. Prazos legais a observar
 Invitație de înregistrare a cererii de admitere a creanței. Termenul limită
 Výzva na přihlášení pohľadávky. Je potrebné dodržat' stanovené termíny
 Poziv k prijavi terjatve. Roki, ki jih je treba upoštevati!
 Kehotus saatavan ilmoittamiseen. Noudatettavat määräajat
 Anmodan att anmäla fordran. Tidsfrister att iaktta

To:.....

of.....

(*Insert full name of company*), having its registered office at..... (“the company”) was on the.....day of.....20..., ordered to be wound up by the High Court, the Court having determined that Council Regulation (EC) No. 1346/2000 (the “Insolvency Regulation”) applies to these proceedings.

*The undersigned *.....of..... has been appointed to be the Liquidator of the company *and is the liquidator in main proceedings for the purposes of the Insolvency Regulation.

You have been entered in the company’s statement of affairs or have otherwise come to my notice as a creditor of the company, *who has not yet lodged a claim or proof of debt with me.

Please take notice of the following:

1. Claims and proofs of debt in respect of the company, bearing the heading “Lodgment of claim” and record number....., and including the documents and information set out in Article 41 of the Insolvency Regulation, must be submitted to me at the address below no later than the..... day of..... 20.... If the claim or proof of debt is not in English or Irish, you must also provide a translation of same into English or Irish.

2. Under section 674 of the Companies Act 2014, I may fix a time or times within which creditors are to prove their debts or claims or to be excluded from the benefit of any distribution made before those debts are proved. Accordingly, a proof submitted after that date risks exclusion from the benefit of any distribution made before the debt concerned is proved.

3. Creditors whose claims are preferential must lodge their claims with me within the period set out above.

4. Creditors whose claims are secured in rem should, where they propose to—

(i) abandon their security or

(ii) value that security and prove in the winding up for the unsecured balance of the claim,

lodge their claims with me within the period set out above.

5. If you are willing to receive any further notices concerning the liquidation from me by electronic mail or by fax, please confirm and provide me with your e-mail address or fax number.

6. Claims and proofs should be sent by registered post to:

..... (Liquidator)

at.....

[A summary or copy of the provisions of sections 618 to 622 inclusive of the Companies Act 2014 to be attached.]

*Delete where inapplicable

O. 74, r. 55

NOTICE TO CREDITOR OF ALLOWANCE OF DEBT

[Title as in Form No. 1]

The debt claimed by you in this matter has been allowed at the sum of €..... [if part only allowed, add: if you claim to have a larger sum allowed, you are hereby required to come in and prove the further amount claimed by you against the above named company by filing your affidavit and giving notice thereof to men on or before the..... day of..... next: and you are to attend in person or by your solicitor at, on the day of....., 20... at..... o'clock in the..... noon being the time appointed for hearing and adjudicating upon the claim.]

Dated

(Signed)

Liquidator.

To

O. 74, r. 55

NOTICE TO CREDITORS TO COME IN AND PROVE THEIR DEBTS

[Title as in Form No. 1]

You are hereby required to come in and prove the debt claimed by you against the above named company by filing your affidavit and giving notice thereof to me on or before the..... day of..... next; and you are to attend in person or by your solicitor at, on the day of....., 20..... at o'clock in the..... noon being the time appointed for hearing and adjudicating upon the claim.

Dated

(Signed)

Liquidator.

To

No. 35

O. 74, r. 59

AFFIDAVIT OF CREDITOR IN PROOF OF DEBT

[Title as in Form No. 1]

I,..... of....., make oath and say as follows:

1. The above named company was on the day of....., 20..... the date of the order for winding up the same and still is legally indebted to me in the sum of €..... for (*describe shortly the nature of the debt*) as shown by the account upon which marked with the letter “A” I have signed my name prior to the swearing of this affidavit.

2. I have not, nor has any person by my order or to my knowledge or belief for my use received the said sum of €..... or any part thereof or any security or satisfaction for the same or any part thereof (*if any security add; except the following:.....*).

3. The following vouchers are available to substantiate the debt claimed above:—

Sworn &c.

No. 37

O. 74, r. 66

AUTHORITY TO LIQUIDATOR TO PAY DIVIDENDS TO ANOTHER
PERSON

[Title as in Form No. 1]

To the Liquidator of (*insert full name of company*).

Sir/Madam

I/We hereby authorize and request you to pay to..... of....., all dividends as they are declared in the above named matter and which may become due and payable to me/us in respect of the proof of debt for a sum of €..... against the above named company made on my/our behalf. And I/we further request that any cheque or cheques drawn in respect of such dividends may be made payable to the order of the said..... whose receipt shall be a sufficient authority to you for the issue of such cheque or cheques in his name. It is understood that this authority is to remain in force until revoked by me/us in writing.

Dated

(Signed)

Witness to the signature of

No. 38

O. 74, r. 72

REQUEST BY LIQUIDATOR FOR INVESTMENT OF FUNDS

[Title as in Form No. 1]

To [*financial institution*](the “Bank”)

I, the Liquidator of the above named company request that the Bank shall invest the sum of €..... being part of the cash balance standing to the credit of the said company on my account as Liquidator of the said company with the Bank in (*specify securities*) in my name, for the benefit of the said company.

Dated

(Signed)

Liquidator.

O. 74, r. 77

LIQUIDATOR'S STATEMENT OF ACCOUNTS

(Pursuant to section 681 of the Companies Act 2014)

GENERAL DIRECTIONS AS TO PREPARATION OF THE STATEMENT OF ACCOUNTS

(1) The statement should contain a detailed account of all the Liquidator's realisations and disbursements in respect of the company. The statement of realisations should contain a record of all receipts derived from assets existing at the date of the winding up order or realisation and subsequently realised, including balance in bank, book debts and calls collected, property sold, &c. and the account of disbursements should contain all payments for costs and charges or to creditors or contributories. Where property has been realised, the gross proceeds of sale should be entered under realisations, and the necessary payments incidental to sales should be entered as disbursements. These accounts should not contain payments into or out of bank or temporary investments by the Liquidator or the proceeds of such investments when realised which should be shown separately by a separate detailed statement of monies invested by the Liquidator and investments realised. Interest allowed or charged by the bank, bank charges and commission, and profit or loss upon the realisation of temporary investments, should however, be inserted in the accounts of realisations or disbursements, as the case may be. Each receipt and payment should be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments should severally be added up at the foot of each sheet and the totals carried forward from one account to another without any intermediate balance, so that the gross totals represent the total amounts received and paid by the Liquidator respectively.

(2) When the Liquidator carries on a business, a trading account in the form annexed hereto should be forwarded as a distinct account, and the totals of receipts and payments on the trading account should alone be set out in the general statement of account.

(3) When dividends or instalments of compositions are paid to creditors, or a return of surplus assets is made to contributories, the total amount of each dividend, or instalment of composition or return to contributories actually paid, should be entered in the statement of disbursements as one sum; and the Liquidator should forward separate accounts showing in lists the amount of the claim of each creditor, and the amount of dividend or composition payable to each creditor, and of surplus assets payable to each contributory, distinguishing in each list the dividends or instalments of composition and shares of surplus assets actually paid and those remaining unclaimed.

(4) When unclaimed dividends, instalments of composition or returns of surplus assets are paid into the account prescribed under section 623(1) of the Companies Act 2014, the total amount so paid in should be entered in the statement of disbursements as one sum.

(5) Credit should not be taken in the statement of disbursements for any amount in respect of Liquidator's remuneration unless it has been duly allowed by resolution of the committee of inspection or of the creditors or of the company in general meeting or by order of Court as the case may require.

LIQUIDATOR'S STATEMENT OF ACCOUNT

(Pursuant to section 681 of the Companies Act 2014)

Name of company

No. of company

Nature of proceedings (*whether a winding up by the Court or a members' or creditors' voluntary winding up.*)

Date of commencement of winding up:

Date to which last statement (if any) was brought down:

Date to which this statement is brought down:

Name and address of Liquidator:

This statement is required in duplicate.

GENERAL STATEMENT OF ACCOUNT

REALISATIONS				DISBURSEMENTS			
Date	From whom received	Nature of assets realised	Amount	Date	To whom paid	Nature of disbursements	Amount
...	...	Brought forward from last statement	€	...	...	Brought forward from last statement	€
...	...	Carried forward	...	...	...	Carried forward	...

NOTE:—No balance should be shown on this account but the total realisations and disbursements only which should be carried forward to the next account.

ANALYSIS OF BALANCE

Total realisation.....		€
Total disbursements.....		_____
		Balance——
The balance is made up as follows:—		...
1. Cash in hands of Liquidator.....	€	...
2. Total payments into bank including balance at date of commencement of winding up (as per bank sheets)...	€	...
Total withdrawals from bank...	€_____	...
Balance at bank	...	...
*3. Amounts invested by Liquidator	...	...
Less amount realised from same	_____	
Balance	...	_____
Total balance as shown above		€_____

[NOTE: Full details of stocks purchased for investment and realisation thereof should be given in a separate statement.]

*The investment or deposit of money by the Liquidator does not withdraw it from the operation of section 623 of the Companies Act 2014.

NOTE:—The Liquidator should also state—

- | | |
|---|--|
| (1) The amount of the estimated assets and liabilities at the date of the commencement of the winding up. | Assets (after deducting amounts charged to secured creditors and debenture holders.)... €
Liabilities
Secured creditors.... €
Debenture holders... €
Unsecured creditors.. € |
| (2) The total amount of the capital paid up at the date of the commencement of the winding up. | Paid up in cash... €
Issued as paid up otherwise than for cash... € |
| (3) The general description and estimated value of outstanding assets (if any). | |
| (4) The causes which delay the termination of the winding up. | |
| (5) The period within which the winding up may probably be completed. | |

Dated

(Signed)

Liquidator

TRADING ACCOUNT

A.B.,, the Liquidator of the above named company in account with.....
 Company Limited from the day of....., 20..... to the day
 of....., 20..... (This account is required in duplicate in addition to
 the general statement of account).

RECEIPTS				PAYMENTS			
Date	...	€	...	...	...	€	...
...
	... TOTAL €	...	...	...	... TOTAL €	...	...

Dated

(Signed)

Liquidator.

O. 74, r. 77

LIQUIDATOR'S AFFIDAVIT VERIFYING HIS ACCOUNT UNDER SECTION 681

(Name of company).

No. of company:

I,, of....., the Liquidator of the above named company, make oath and say as follows:

1. I refer to the statement of account hereunto annexed upon which marked "A" I have signed my name before swearing this affidavit and I say that the particulars therein contained about the proceedings in and position of the liquidation of the said company are true and correct to the best of my knowledge and belief.

2. The said statement of account [add where appropriate including the trading account annexed] contains a true and full account of all moneys received and payments made by me in the winding up of the said company from the day of....., 20..... to the..... day of..... 20...., inclusive, and I have not nor has any other person by my order or for my use during that period received or paid any moneys for or on account of the said company other than as disclosed in the said statement.

or

2. From the day of....., 20..... to the day of....., 20..... inclusive I have not nor has any other person by my order or for my use received or paid any moneys whatsoever for or on account of the said company.

Sworn &c.

This affidavit is NOT required to be sent in duplicate, but must be accompanied by the statement of account in duplicate.

No. 41

O. 74, r. 86

DECLARATION OF SOLVENCY

THE COMPANIES ACT 2014

MEMBERS' VOLUNTARY WINDING UP

DECLARATION OF SOLVENCY EMBODYING A STATEMENT OF
ASSETS AND LIABILITIES AND REPORT AND STATEMENT OF AN
INDEPENDENT PERSON

Pursuant to section 580(2), Companies Act 2014 and Order 74, rule 86, Rules
of the Superior Courts 1986

(Form 41, Appendix M)

	<i>(Insert full name of the company).</i>
Note:-	<p>The Declaration of Solvency is not effective unless:</p> <p>(a) it is made at a meeting of the directors held not earlier than 30 days before—</p> <p>(i) the date of the meeting referred to in section 580(1) of the Companies Act 2014, or</p> <p>(ii) if the resolution referred to in section 580(1) of the Companies Act 2014 is passed by the means provided under section 193 or 194 of the Companies Act 2014, the date of the signing of the resolution by the last member to sign,</p> <p>(b) it states the total amount of the company's assets and liabilities as at the latest practicable date before the date of making of the declaration and in any event at a date not more than 3 months before the date of that making,</p> <p>(c) a report made, in accordance with the provisions of section 580(4) of the Companies Act 2014, by a person referred to in section 580(4) of the Companies Act 2014 is attached to it, and</p> <p>(d) either—</p> <p>(i) the company has forwarded with each notice of the meeting at which the resolution is to be considered, or</p> <p>(ii) if the means referred to in section 193 or 194 of the Companies Act 2014 for passing the resolution is followed, the company has appended to the resolution,</p> <p>a copy of the declaration.</p>
Presented by	.....
Give names and addresses of directors making the declaration	We,.....

	<i>(Insert full name of the company).</i>
Strike out that which does not apply. *Insert a period of months not exceeding twelve. †This should be the latest practicable date (normally not more than three months) before the making of the declaration.	being all/the majority of the directors of <i>(insert full name of the company)</i> do solemnly and sincerely declare that we have made a full enquiry into the affairs of the company, and that, having done so, we have formed the opinion that this company will be able to pay its debts in full within a period of *..... months, from the commencement of the winding up, and we refer to a statement of the company's assets and liabilities as at †....., 20... upon each page of which statement marked with the letter "A" we have signed our respective names before making this declaration. And we attach hereto marked with the letter "B" report of the person referred to in Section 580(4) of the Companies Act 2014 as required by Section 580(3)(c) of that Act.

And we make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act 1938.

Declared before me by

Signatures.....

.....

who are personally known to me (or are identified to me by..... who is personally known to me) at.....

this.... day of.....,20.....

.....

Commissioner for Oaths.

“A”

Statement as at....., 20... showing assets at estimated realisable values and liabilities expected to rank.

Assets and liabilities	Estimated to realise, or to rank for payment, (to the nearest €)
ASSETS:— Balance at bank..... Cash in hand..... Marketable securities..... Bills receivable..... Trade debtors..... Loans and advances..... Unpaid calls..... Stock in trade..... Work in progress..... Freehold property..... Leasehold property..... Plant and machinery..... Motor cars and lorries..... Furniture, fittings, utensils, &c..... Investments other than marketable securities Other property, viz:—..... Stock in trade..... Estimated realisable value of assets €.....	

LIABILITIES:— Secured on specific assets, viz Secured by floating charge(s) Estimated cost of liquidation and other expenses including interest accruing until payment of debts in full		—	—
Unsecured creditors (amounts estimated to rank for payment):— Trade accounts Bills payable Accrued expenses Other liabilities: Contingent liabilities:.....	€	€	
	Total	Total	
Estimated surplus after paying debts in full.....			

Remarks:

(Signed) _____

“B”

Report of....., a person referred to in Section 580(4) of the Companies Act 2014, made on the..... day of..... 20.....

O. 74, r. 87

Statement of assets and liabilities

(Pursuant to section 584 of the Companies Act 2014)

STATEMENT OF ASSETS AND LIABILITIES

..... of (*insert full name of the company*)

To be submitted to a meeting of creditors pursuant to section 584 of the Companies Act 2014 by the Liquidator who is of opinion that the company is unable to pay its debts in full within the period stated in the declaration of solvency, viz.,..... months from the commencement of the winding up.

Date of commencement of winding up:....., 20.....

Liquidator's remarks.

The Liquidator should draw attention to any item where there is a substantial difference between his estimate and the directors' estimate in the statement annexed to the declaration of solvency.

STATEMENT OF ASSETS AND LIABILITIES OF..... LIMITED.

as at the..... day of.....,20....

I. ASSETS.	Estimated realisable value
(1) ASSETS SPECIFICALLY CHARGED	...
Freehold property.....	...
Leasehold property.....	...
Other property, viz.....	_____
TOTAL....	€_____
(2) ASSETS NOT SPECIFICALLY CHARGED	
Balance at bank.....	...
Cash in hand.....	...
Marketable securities.....	...
Bills receivable.....	...
Trade debtors.....	...
Loans and advances.....	...
Unpaid calls.....	...
Stock in trade.....	...
Work in progress.....	...
Freehold property.....	...

Leasehold property.....	...
Lorries and motor vehicles.....	...
Other plant and machinery.....	...
Furniture, fittings, utensils, &c.....	...
Patents and trade marks.....	...
Investments other than marketable securities	...
Other property, viz.....	_____
TOTAL....	€ _____
(3) GROSS ASSETS:	
specifically charged (as at (1) above)....	€
not specifically charged (as at (2) above)..	€
TOTAL....	€
II. LIABILITIES.	
(1) CREDITORS SECURED by assets specifically charged	
(Amounts claimed to be due: €.....):	...
Extent to which claims are estimated to be covered by assets specifically charged....	€
(2) PREFERENTIAL CREDITORS	
Amounts for which preference is claimed..	€
(3) DEBENTURE HOLDERS secured by floating charge	...
Amounts claimed to be due after deducting any sums estimated (at(1) above) to be covered by assets specifically charged.....	€
(4) UNSECURED CREDITORS	
Amounts claimed to be due including unsecured balance of claims of creditors secured by assets specifically charged.....	€
Contingent liabilities (state nature)....	€
GROSS LIABILITIES.....	€
III. SUMMARY OF ASSETS ESTIMATED TO BE AVAILABLE TO MEET CREDITORS' CLAIMS.	
GROSS ASSETS—Total (as at I (3) above)..	...
<i>deduct</i> amounts due to SECURED CREDITORS to extent to which claims are estimated (at II (1) above) to be covered by assets specifically charged	€
Balance available for preferential creditors..	...
<i>deduct</i> amounts claimed to be due to PREFERENTIAL CREDITORS (as at II (2) above)....	€
Balance available for debenture holders secured by a floating charge.....	...
<i>deduct</i> amounts due to such DEBENTURE HOLDERS (as at II (3) above).....	€
Balance available for unsecured creditors....	...
<i>deduct</i> amounts claimed to be due to UNSECURED CREDITORS (as at II (4) above)....	€
ESTIMATED SURPLUS/DEFICIENCY	
(i) The foregoing estimates are subject to the costs of winding up and to any surplus or deficiency on trading pending realisation of the assets.	...

(ii) There is no unpaid capital liable to be called up or the nominal amount of unpaid capital liable to be called up is €..... estimated to produce €....., which is/is not charged in favour of debenture holders.....	...
--	-----

Dated

(Signed)

Liquidator.

No. 43

O. 74, r. 88

**LIQUIDATOR'S STATEMENT OF ACCOUNT (MEMBERS OR
CREDITORS VOLUNTARY WINDING UP)**

(Pursuant to section 705 or section 706 of the Companies Act 2014)

Name of company..... (in liquidation).

No. of company.....

Presented by.....

**LIQUIDATOR'S STATEMENT OF ACCOUNT IN
MEMBERS/CREDITORS VOLUNTARY WINDING UP**

Statement showing how the winding up has been conducted and the property of the company has been disposed of.

From....., 20..... (Commencement of winding up) to....., 20..... (Close of winding up).

	Statement of assets and liabilities	Receipts		Payments
	€	€		
Receipts.....	...		Costs of solicitor to Liquidator.....	
Cash at bank.....			Other law costs....	
Cash in hand.....			Liquidator's remuneration:—€	
Marketable securities....			(where applicable% on €..... realised... €	
Sundry debtors			(where applicable)% on €..... distributed... €	
Stock in trade.....			(where applicable) By whom fixed	
Work in progress....			Auctioneers and valuers charges	
Freehold property....			Costs of possession and maintenance of estate	
Leasehold property....			Costs of notices in <i>Iris Oifigiúil</i> and newspapers	
Motor cars and lorries....			Incidental outlay...	
Plant and machinery....				
Furniture, fittings and utensils, &c.....				
Patents, trade marks, & c.....				
Investments other than marketable securities				
Surplus from securities				

Unpaid calls at commencement of winding up Amounts received from calls on contributories made in the winding up Receipts per trading account. Other property, viz..... € Less:— Payments to redeem securities Cost of execution.... Payments per trading account	...		Total cost and charges... (i) Debenture holders:— Payment of €..... Per €..... debenture €..... Payment of €..... per €..... debenture.. (ii) Creditors:— *preferential.. *unsecured... Dividend(s) of....in €..... on €..... (The estimate of amount expected to rank for dividend was €.....) (iii) Returns to contributories ... per € ‡share.... ... per € ‡share....	
Net realisations	...	€ €	Balance	€

(1) Assets including..... shown in the statement of assets and liabilities and estimated to be of the value of €..... have proved to be unrealisable.

(2) State amount paid into the account prescribed under section 623(1) of the Companies Act 2014 in respect of:

(a) unclaimed dividends payable to creditors in the winding up.. €.....

(b) other unclaimed distributions in the winding up..... €.....

(c) other unclaimed balances..... €.....

(3) Add here any special remarks the liquidator thinks desirable:—

Dated

(Signed)

Liquidator

*State number. Preferential creditors need not be separately shown if all creditors have been paid in full.

‡State nominal value and class of share.

No. 44

O. 74, r. 89

RETURN OF FINAL WINDING UP MEETING
(Pursuant to section 705 of the Companies Act 2014)
RETURN OF FINAL WINDING UP MEETING
(MEMBERS' VOLUNTARY WINDING UP)

Name of company

No. of company

Presented by

To the Registrar of Companies,

I,..... of....., being the Liquidator of..... Limited have to inform you that a general meeting of the company was duly held on/summoned for (a) the..... day of.....,20..... pursuant to section 705 of the Companies Act 2014 for the purpose of having an account (of which a copy is attached hereto) (b) laid before it showing how the winding up of the company has been conducted, and the property of the company has been disposed of, and that the same was done accordingly (or that no quorum was present at the meeting).

Dated

(Signed)..... (c)

Liquidator.

(a) Strike out that which does not apply.

(b) The copy account accompanying this return must be authenticated by the signature of the Liquidator.

(c) To be signed by each Liquidator if more than one.

O. 74, r. 90

RETURN OF FINAL WINDING UP MEETINGS

(Pursuant to section 706 of the Companies Act 2014)

RETURN OF THE FINAL WINDING UP MEETING OF MEMBERS
AND CREDITORS (CREDITORS' VOLUNTARY WINDING UP)*Name of company**No. of company**Presented by*

To the registrar of companies,

I,..... of....., being the Liquidator of..... Limited, have to inform you—

(1) that a general meeting of the above named company was duly held on/summoned for (a) the day of....., 20..... pursuant to section 706 of the Companies Act 2014 for the purpose of having an account (of which a copy is attached hereto) (b) laid before it showing how the winding up of the said company has been conducted and that the property of the said company has been disposed of, and that the same was done accordingly (or that no quorum was present at the meeting).

(2) that a meeting of the creditors of the said company was duly held on/summoned for (a) the..... day of....., 20... pursuant to section 706 of the Companies Act 2014 for the purpose of having the said account laid before it showing how the winding up of the said company has been conducted and the property of the said company has been disposed of and that the same was done accordingly (or that no quorum was present at the meeting).

Dated

(Signed)..... (c).

Liquidator.

(a) Strike out that which does not apply.

(b) The copy account accompanying this return must be authenticated by the signature of the Liquidator.

(c) To be signed by each Liquidator if more than one.

No. 46

O. 74, r.91

AFFIDAVIT VERIFYING AN APPLICATION FOR CERTIFICATION
OF LIQUIDATOR IN A CREDITORS' VOLUNTARY WINDING UP

[Title as in Form No.1]

I, A.B. of _____, liquidator of the above named company,

make oath and say as follows:

1. On the ... day of 20..., it was resolved pursuant to section 583 of the Companies Act 2014, that the above company be wound up and that *...../
*the deponent herein be appointed to act as liquidator.

2. I beg to refer to a copy of the said resolution which before swearing this affidavit I have marked with the letter "A" and upon which I have indorsed my name [OR I beg to refer to a copy Companies Registration Office Search which before swearing this affidavit I have marked with the letter "A" and upon which I have indorsed my name].

*3. On the ... day of, 20..., it was further resolved pursuant to section *636 *637 of the Companies Act 2014, that the deponent herein be appointed to act as liquidator*in replacement of/*to act with the said.....*to fill a vacancy in the office of liquidator. I beg to refer to a copy of that said resolution which before swearing this affidavit I have marked with the letter "B" and upon which I have indorsed my name [OR I beg to refer to the reference to said resolution in a copy Companies Registration Office Search which I have exhibited as my exhibit "A"].

3./4. In accordance with Article 19 of Council Regulation (EC) No.1346/2000 of 29 May 2000 on insolvency proceedings I hereby request that the High Court certify my appointment as liquidator of the above named company.

Sworn &c.

O. 74, r.91

CERTIFICATION OF LIQUIDATOR

[*Title as in Form No.1*]

I,....., Master of the High Court of Ireland hereby certify-

1. That A.B. of..... is the liquidator of..... (*insert full name of company*)
*(in voluntary liquidation) *(in liquidation).

2. This certificate is issued in accordance with Article 19 of Council Regulation
(EC) No.1346/2000 of 29 May 2000 on insolvency proceedings.

Dated the.... day of....., 20....

(Signed)..... Master of the High Court. (Seal)

*Delete where inapplicable

No. 48

O. 74, r. 93(1)

[Title as in Form No.1]

and in the matter of Section 819 of the Companies Act 2014

Between

Applicant

and

Respondents

Originating Notice of Motion

TAKE NOTICE that on theday of20..... at the hour ofo'clock in the forenoon or at the first available opportunity thereafter Counsel on behalf of the applicant will apply to this Honourable Court sitting at the Four Courts, Inns Quay in the City of Dublin for the following reliefs:

1. A declaration thatand, the respondents hereto, being persons to whom section 819 of the Companies Act 2014 applies, shall not for a period of five years be appointed or act in any way, whether directly or indirectly, as a director or secretary or be concerned or take part in the promotion or formation of any company unless that company meets the requirements set out in section 819(3) of the Companies Act 2014.
2. Such further or other Orders as to this Honourable Court may seem just.
3. An Order for the costs of this application.

WHICH SAID APPLICATION will be grounded upon this Notice of Motion together with the Affidavit of service thereof the Affidavit ofsworn on theday of20.... together with the exhibits referred to therein the nature of the case and the reasons to be offered

Dated thisday of20....

Signed: _____
Solicitors for the Applicant

To: The Registrar
High Court
Four Courts
Dublin 7

To: [Names and addresses of the respondents]

O. 74, r.93(1)

[Title as in Form No. 48]

I,, of....., (state capacity of deponent by reference to section 820(1) of the Companies Act 2014), aged 18 years and upwards make oath and say as follows:

1. I make this Affidavit from facts within my own knowledge and belief save as where otherwise appears, and where so otherwise appears, I believe the same to be true.

2. On the day of 20.... it was resolved pursuant to section of the Companies Act 2014 that the above company be wound up.*I/*..... ofwas appointed to act as liquidator. *I was appointed a receiver of the property of the company by.....on the ...day of20... (Exhibit any relevant document(s)).

3.andto whom the Notice of Motion herein is addressed were and each of them was a director of the company at the date of [or within twelve months prior to] the commencement of its winding up. (Where any respondent was registered as a director, exhibit a Companies Registration Office search in relation to the Company and/or set out facts which establish any relevant respondent was a director or shadow director in accordance with section 221 of the Companies Act 2014 Act).

4. The Company is [or was at the date of commencement of the winding up] unable to pay its debts within the meaning of Section 570 of the Companies Act 2014. (Exhibit any relevant document(s)).

5. [Set out all facts applicant considers should be brought to the attention of the Court for the purpose of determining

i. whether each of the respondents has acted honestly in relation to the conduct of the affairs of the company, whether before or after it became an insolvent company

ii. whether each of the respondents has acted responsibly in relation to the conduct of the affairs of the company, whether before or after it became an insolvent company

iii. whether each of the respondents has, when requested to do so by the liquidator of the company, cooperated as far as could reasonably be expected in relation to the conduct of the winding up of the company,

iv. whether there is any other reason why it would be just and equitable that any of the respondents should be subject to the restrictions imposed by an order under section 819(1) of the Companies Act 2014]

SWORN etc

No. 50

O. 74, r. 93(4)

[*Title as in Form No. 48*]

APPEARANCE

Enter an appearance for C.D. and E.F. the Respondents to this Motion.

Dated

(Signed)

X.Y. & Company

Solicitors for the Respondents

or

C.D.

The (first named) Respondent in person

The registered place of business of X.Y. & Company is

or

The place of residence of C.D. is

*His/*her address for service is

To the Registrar of the Central Office

Take notice that I have this day entered an appearance at the Central Office, Four Courts, Dublin for to the Originating Notice of Motion in these proceedings

or

Take notice that I have this day entered an appearance in person at the Central Office, Four Courts, Dublin to the Originating Notice of Motion in these proceedings

Dated

(Signed)

To: _____

Solicitors for the Applicant

Appendix N: Proceedings under the Companies Act 2014 (other than Parts 10, 11 and 13) and under European Union company law

No. 1

O. 75, r. 2

ORIGINATING NOTICE OF MOTION

THE HIGH COURT

20..... No....

In the matter of (*insert full name of company*) and in the matter of *section....of the Companies Act 2014

*On the application of

*Between

*Applicant

*and

*Respondent

TAKE NOTICE that onday, the day of 20.... at o'clock in the forenoon or as soon as may be thereafter, application will be made on behalf of the above-named applicant to this Honourable Court sitting at the Four Courts, Dublin 7 for the following relief under the Companies Act 2014:

- (1) [*set out order(s) sought*]
- (2) Such further or other order as to this Honourable Court may seem fit.
- (3) An order providing for the costs of this application

PARTICULARS OF COMPANY TO WHICH APPLICATION RELATES

1. The above-named company (hereinafter called “the company”) was on the..... day of..... incorporated in the State (or in..... *as the case may be*) under the Companies Act 2014 (*or as the case may be*).

2. The registered office of the company is situate at

*3. The objects for which the company was established are..... and the other objects set out in the Constitution of the Company.

*4. The nominal capital of the company is €..... divided into shares of €..... each.

Signed:.....

Date:

To: The Registrar

Central Office

*And to:

*insert where appropriate having regard to the reliefs sought

No. 2

O. 75, r. 5(2)

AFFIDAVIT VERIFYING LIST OF CREDITORS

(Title as in Form No. 1)

I, A.B. of..... make oath and say as follows:

1. The document marked "A" upon which I have signed my name before swearing this affidavit contains a list of the creditors of and persons having claims upon the above-named company on the day of..... 20..... (the date fixed by the Order in this matter dated the..... day of.....), together with their respective addresses and the nature and amount of their respective debts or claims, and such list is, to the best of my knowledge, information, and belief, a true and accurate list of such creditors and persons having claims on the day aforesaid.

2. To the best of my knowledge and belief there was not, at the date aforesaid, any debt or claim, which, if such date were the commencement of the winding-up of the said company, would be admissible in proof against the said company other than and except the debts set forth in the said list. I am able to make this statement from facts within my knowledge as the..... of the said company and from information derived from investigation and examination of the affairs, books, documents and papers of the said company.

Sworn etc.

No. 3

O. 75, r. 5(2)

LIST OF CREDITORS REFERRED TO IN FORM No. 2

A.

(Title as in Form No. 1)

This list of creditors marked A was produced and shown to A.B. and is the same list of creditors as is referred to in his affidavit sworn before me this... day of..... 20....

Commissioner for Oaths.

Names, addresses and description of the creditors	Nature of debt or claim	Amount of debt or claim
...

 No. 4

O. 75, r. 5(4)

NOTICE TO CREDITORS

(Title as in Form No. 1)

To

You are hereby given notice that an originating notice of motion has been presented to the High Court (*here state shortly the nature of the relief sought*) and that in the list of persons admitted by the company to have been on the..... day of.....20.... creditors of the company your name is entered as a creditor for (*here state the amount of the debt or nature of the claim*). If you claim to have been on the last mentioned day a creditor to a larger amount than is stated above, you must on or before the..... day of..... 20.... send the particulars of your claim and the name and registered place of business of your solicitor (if any) to the undersigned solicitor at..... In default of your so doing, the above entry in the list of creditors will in all the proceedings under the above petition be treated as correct.

Dated

(Signed)

Solicitor for the said Company.

No. 5

O. 75, r. 6

ADVERTISEMENT OF ORIGINATING NOTICE OF MOTION AND
LIST OF CREDITORS

In the matter of (*insert full name of company*) and in the matter of the Companies Act 2014.

Notice is hereby given that an originating notice of motion for (*here state shortly the nature of the relief sought*) was on the..... day of..... 20... presented to the High Court and is now pending. (Add where appropriate) And that by Order dated the day of..... 20..... an inquiry was directed as to the debts, claims and liabilities of the company on the..... day of..... 20.... A list of the persons admitted to have been creditors of the company for debts, claims and liabilities to which the said inquiry extends on the said..... day of..... 20... has been filed in the Central Office and may be inspected at the offices of the company at..... or at the office of (*here state name of company's solicitor and address of his office*) at any time during usual business hours on payment of €0.32. Any person who claims to have been on the said..... 20..... and still to be, a creditor of the company in respect of any such debt, claim or liability and who is not entered on the said list and claims to be so entered, must on or before the..... day of..... 20.... send in his name and address and the particulars of his claim, and the name and address of his solicitor (if any) to the undersigned solicitor at..... or in default thereof he will be precluded from objecting to the grant of the relief sought in the petition.

Dated

(Signed)

Solicitor for the said company.

O. 75, r. 7

AFFIDAVIT IN ANSWER TO INQUIRY

(Title as in Form No. 1)

We, C.D. of..... (*the secretary or other officer of the above-named company*), X.Y. of..... (*the solicitor of the said company*) and A.B. of..... the managing director (*or other officer*) of the said company, severally make oath and say as follows:

I, the said C.D. for myself say:

(1) I did, on the..... day of..... 20... in the manner hereinafter mentioned serve a true copy of the notice marked "B" upon which I have signed my name before swearing this affidavit, upon each of the respective persons whose names, addresses and descriptions appear in the first column of the list of creditors marked "A" referred to in the affidavit of..... filed on the..... day of..... 20...

(2) I served the said respective copies of the said notice by putting such copies respectively duly addressed to such persons respectively, according to their respective names and addresses appearing in the said list (being the last known addresses or places of abode of such persons respectively), and with the proper postage stamps affixed thereto as prepaid letters, into a post office receiving box at..... between the hours of..... and..... o'clock in thenoon of the saidday of..... 20.....

And I, the said X.Y., for myself say:

(3) A true copy of the notice marked "C" upon which I have signed my name before swearing this affidavit has appeared in the..... of the..... day of..... 20.. and the..... day of 20....

(4) I have in the document marked "D" upon which I have signed my name before swearing this affidavit, set forth a list of all claims, the particulars of which have been sent in to me pursuant to the said notice marked "B" by persons claiming to be creditors of the company for larger amounts than are stated in the list of creditors marked "A" referred to in the affidavit of..... filed on the..... day of..... 20...

or

No person has sent in to me pursuant to the said notice marked "B" a claim to be entered on the said list for a larger sum than that in respect of which he is so entered in the said list marked "A".

(5) I have in the document marked "E" upon which I have signed my name before swearing this affidavit, set forth a list of all claims, the particulars of which have been sent in to me pursuant to the notice referred to in the third

paragraph of this affidavit by persons claiming to be creditors of the company on the..... day of..... 20... not appearing on the said list of creditors marked A and who claim to be entered thereon.

or

No claims have been sent to me pursuant to the notice referred to in paragraph (3) hereof by persons not entered on the said list marked "A" and claiming to be so entered.

And we, C.D. and A.B. for ourselves say:

(6) We have in the first part of the said document marked "D" and also in the first part of the said document marked "E" respectively set forth such of the said debts and claims as are admitted by the company to be due wholly or in part, and how much is admitted to be due in respect of such of the said debts and claims respectively as are not wholly admitted.

(7) We have, in the second part of each of the said documents marked "D" and "E" set forth such of the said debts and claims as are wholly disputed by the company.

(8) In the said exhibits "D" and "E" we have distinguished such of the debts the full amounts whereof are proposed to be appropriated in such manner as the Judge shall direct.

O. 75, r. 7

EXHIBIT D REFERRED TO IN FORM No. 6

(Title as in Form No. 1)

LIST OF DEBTS AND CLAIMS

of which particulars have been sent to.....by persons claiming to be creditors of the above named company for larger amounts than are stated in the list of creditors made out by the company.

FIRST PART

Debts or claims wholly or partly admitted by the company:

Names, Addresses and descriptions of creditors	Particulars of claim	Total amount claimed	Amount admitted by the company to be within the inquiry and to be owing to the creditor	Debts proposed to be appropriated in full although disputed
...

SECOND PART

Debts and claims wholly disputed by the company

Names, addresses and descriptions of creditors	Particulars of claim	Total amount claimed	Debts proposed to be appropriated in full although disputed
...

This document marked "D" was produced and shown to C.D., X.Y. and A.B. respectively and is the same as that referred to in their affidavit sworn this..... day of..... 20.... before me, *(to be signed here by Commissioner or officer before whom the affidavit is sworn)*

No. 8

O. 75, r. 7

EXHIBIT “E” REFERRED TO IN FORM No. 6

(Title as in Form No. 1)

LIST OF DEBTS AND CLAIMS

of which particulars have been sent to..... by persons claiming to be creditors of the above-named company and to be entered in the list of creditors made out by the company.

FIRST PART

Debts and claims wholly or partly admitted by the company:

Names, Addresses and descriptions of creditors	Particulars of claim	Total amount claimed	Amount admitted by the company to be within the inquiry and to be owing to the creditor	Debts proposed to be appropriated in full although disputed

SECOND PART

Debts and claims wholly disputed by the company:

Names, Addresses and descriptions of creditors	Particulars of claim	Total amount claimed	Debts proposed to be appropriated in full although disputed

This document marked “E” was produced and shown to C.D., X.Y. and A.B. respectively and is the same as that referred to in their affidavit sworn this..... day of..... 20..... before me (to be signed here by Commissioner or officer before whom the affidavit is sworn)

O. 75, r. 8(1)

NOTICE TO CREDITORS TO COME IN AND PROVE

In the matter of..... (as in Form No. 1)

You are hereby required to come in and prove the debt claimed by you against the above-named company, by filing your affidavit and giving notice thereof to..... the solicitor of the said company, on or before the... day of.... next; and you are to attend in person or by your solicitor at the Examiner's Office, Four Courts, Dublin, on the... day of..... 20 at..... o'clock in the..... noon being the time appointed for hearing and adjudicating upon the claim, and produce any securities or documents relating to your claim.

In default of your complying with the above directions you will be precluded from objecting to the grant of the relief sought in the originating notice of motion (or in all proceedings relative to the grant of the relief sought in the originating notice of motion be treated as a creditor for such amount only as is set against your name in the list of creditors).

Dated the..... day of....

(Signed)

Solicitor for the said company.

No. 10

O. 75, r. 11

ADVERTISEMENT OF HEARING OF ORIGINATING NOTICE OF MOTION

In the matter of..... (as in Form No. 1)

Notice is hereby given that an originating notice of motion issued out of the High Court on the..... day of..... 20.... for (*here state shortly the nature of the relief sought*) is directed to be heard before the Court on the..... day of..... 20.....

Dated

(Signed)

Solicitor for the Company.

No. 11

O. 75, r. 21(8)

PRE-MERGER CERTIFICATE

THE HIGH COURT

20.... No.....

In the matter of Directive 2005/56/EC of the European Parliament and of the Council of 26 October 2005 on cross-border mergers of limited liability companies

and Regulation 13 of the European Communities (Cross-Border Mergers) Regulations 2008

On the application of..... having its registered office at..... an Irish merging company (hereinafter referred to as “the Applicant”), under the above-mentioned Regulation in respect of a proposed merger with.....

THE COURT HEREBY CERTIFIES that the Applicant has completed properly the pre-merger requirements in respect of such merger.

Dated this..... day of..... 20..

Signed.....

Registrar

O. 75, r. 25(5)

PRE-MERGER CERTIFICATE (FORMATION OF EUROPEAN PUBLIC
LIMITED LIABILITY COMPANY BY MERGER)

THE HIGH COURT

20.... No.....

In the matter of Article 25(2) of Council Regulation (EC) No. 2157/2001 of 8
October 2001 on the Statute for a European company (SE)

On the application of..... having its registered office at..... an Irish merging
company (hereinafter referred to as “the Applicant”), under the above-men-
tioned Regulation in respect of a proposed merger with.....

THE COURT HEREBY CERTIFIES that the Applicant has completed prop-
erly the pre-merger acts and formalities in respect of such merger.

Dated this.... day of..... 20..

Signed.....

Registrar

EXPLANATORY NOTEoperation

(This note is not part of the Instrument and does not purport to be a legal interpretation).

These rules amend the Rules of the Superior Courts by the substitution of Orders 74, 75, 75A, 75B and Appendices M and N and other ancillary amendments to Orders to prescribe procedures and forms to facilitate the operation of the Companies Act 2014.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
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