

**INSOLVENCY, RESTRUCTURING AND DISSOLUTION (COURT-ORDERED WINDING UP)
REGULATIONS 2020**

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FORM CWU-1

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT
2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

PROOF OF DEBT FORM

1 Companies Winding Up Number 2 Name of Company

CW / /	
(Number) (Year)	

3 Particulars of Creditor Claiming Debt

Name of Creditor:	
NRIC / Passport / Unique Entity No. / Registration No.:	
Postal Address (<i>Please see note a</i>):	
Contact Nos. (Tel / HP):	
Fax No.:	E-mail Address:
Creditor's Reference No. (<i>Please see note b</i>):	

4 Particulars of Debt

Date Incurred	Details of Debt (<i>Please see notes c, d, & e</i>)	Currency	Amount (\$) (<i>Please see note f</i>)
Total Amount of Debt Claimed:			

5 Particulars of Interest / Late Charge (*Please indicate "NIL" if interest / late charge is not applicable*)

Date Incurred	Details of Interest / Late Charge (<i>Please see note g</i>)	Currency	Amount (\$)

6 Security Held (*Please indicate whether any securities are held by you*)

Brief description (<i>to include the date on which the security was given & its value</i>):

7 Particulars Of Persons Authorised To Complete This Proof Of Debt Form

(If same as in box 3 above, please indicate "see box 3 above")

Name:	
NRIC / Passport No.:	
Relationship to Creditor: (State whether director / employee / solicitors / accountant, etc.)	
Name of Company / Firm: (Where applicable)	
Contact Nos. (Tel / HP):	
Fax No.:	E-mail address:

8 Signature of Creditor / Person Authorised To Complete This Proof Of Debt Form

8.1 I declare that to the best of my knowledge and belief, the company owes the amount claimed in boxes 4 and 5.

8.2 I declare that I am duly authorised, by the creditor / under the seal of the creditor company, to complete this proof of debt form.

Signature: _____ Date: ____/____/____
(Day) (Month) (Year)

WARNING
Lodging a false proof of debt is a criminal offence punishable with fine or imprisonment or both.

Note:

- a. Please inform the liquidator / Official Receiver of any change in address.
- b. Please indicate the reference number that will be quoted in future correspondences with the liquidator.
- c. Example of Debts are:

- Good Supplied	- Services Rendered	- GST	- Others (please
- Wages and Salaries	- Personal Loan	- Overdraft facilities	specify)
- Income Tax	- Property Tax	- CPF	
- d. Please attach copies of documents substantiating the debt. The onus is upon the creditor to prove the debt.
- e. For claims made by an authorised person on behalf of a group of workmen and others employed by the company, please provide a schedule reflecting the name, identification / passport no., address, debt description, period of which wages are due and the amount due, for each individual workman / employee.
- f. Please state whether the amount claimed includes goods and services tax and if so, the amount of the tax.
- g. Please provide a brief description on the terms of the interest / late charge and attach copies of documents substantiating the amount.

For Official Use Only

Adjudicated on day of [month] [year] _____

Admitted as follows:

Preferential	\$ _____	
Ordinary	\$ _____	
Total Admitted	\$ _____	
Amount Rejected	\$ _____	
Total Amount of Debt Claimed	\$ _____	_____ Liquidator

FORM CWU-2

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

NOTICE OF REJECTION OF PROOF OF DEBT

(Title)

Take notice that, as liquidator of the abovenamed company, I have this day rejected your claim against the company ((a) (to the extent of \$ _____)) on the following grounds:

[state grounds for rejection]

And further take notice that subject to the power of the Court to extend the time, no application to reverse or vary my decision in rejecting your proof will be entertained after the expiration of (b) _____ days from this date.

Dated this day of [month] [year].

.....
Liquidator

To Address

- (a) If proof wholly rejected strike out words underlined.
- (b) 21 days or 7 days, as the case may be.

FORM CWU-3

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020NOTICE OF DISCLAIMER UNDER SECTION 230 OF THE
INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

Name of Company:

Unique Entity No. / Registration No.:

I, [name of liquidator], the liquidator of the abovenamed company, hereby disclaim all interest in the following property from the date of this notice:

No.	Description of Property Disclaimed	Address of Property Disclaimed (if applicable)	Reason(s) for Disclaiming

Details of liquidator:

Notice of this disclaimer is given to: *Official Receiver / [name of creditor]
[address of Official Receiver / creditor]

Dated this day of [month] [year].

.....
Liquidator

**Delete where inapplicable*

FORM CWU-4

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

NOTICE OF DIVIDEND

Name of Company :
Unique Entity No. / Registration :
No.
Address of Registered Office :
Court :
Number of Matter :
Amount per centum :
First and Final or otherwise :
When payable :
Where payable :
Dated :

FORM CWU-5

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

AUTHORITY TO LIQUIDATOR TO PAY DIVIDENDS TO
ANOTHER PERSON

(Title)

To the liquidator

*I / We hereby authorise and request you to pay to [name of payee] of [address], of identification no. (a) , all dividends as they are declared in the abovenamed matter, and which may become due and payable to *me / us in respect of the proof of debt for the sum of \$..... against the abovenamed Company.

It is understood that this authority is to remain in force until revoked by *me / us in writing.

Dated this day of [month] [year].

(Signature)
Creditor (b):.....

(Signature)
Witness:

- (a) NRIC / Passport No./ Unique Entity No./ Business Registration No.
- (b) For corporate creditors, this form is to be signed by authorised officers. Name and designation are to be indicated.

**Delete where inapplicable*

FORM CWU-6

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

CERTIFICATE THAT LIQUIDATOR HAS GIVEN SECURITY

This is to certify that [name of liquidator], of [liquidator's firm], who was on the day of [month] [year] appointed liquidator of the abovenamed company, has duly given security to the satisfaction of the Official Receiver.

Dated this day of [month] [year].

.....
Official Receiver

FORM CWU-7

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

STATEMENT OF AFFAIRS

Name of Company:

Unique Entity No. / Registration No.:

Court Winding Up No.:

Statement of Assets and Liabilities as at the day of [month] [year]			
	Schedule	Cost or Book Value (\$)	Estimated Realisable Value (\$)
1 Trade and other Receivables	A		
2 Other Assets	B		
3 Assets held as Security	C1		
4 Contingent Assets	D		
5 Unpaid Issued Share Capital	E		
Total Assets			
Less:			
	Schedule		Amount owing (\$)
6 Secured Claims	C2		
7 Preferential Claims	F		
8 Unsecured Claims	G		
9 Contingent Claims	H		
Total Liabilities			
Estimated *Deficit / Surplus (Total Assets – Total Liabilities)			

Statement of the Cause(s) of Winding-Up

The company has been wound up for the following reason(s):

- | | | |
|---|--|---|
| <input type="checkbox"/> Depression / Economic Recession | <input type="checkbox"/> Cash Flow Problem | <input type="checkbox"/> Poor Sales |
| <input type="checkbox"/> Insolvency of Affiliated Company | <input type="checkbox"/> High Overheads | <input type="checkbox"/> Bad Management |
| <input type="checkbox"/> Inability to collect Debts | <input type="checkbox"/> Others (Please specify details below) | |

Details

Note: please refer to the Explanatory Note for guidance in completing the Statement of Affairs.

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
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AFFIDAVIT VERIFYING STATEMENT OF AFFAIRS

Name of Company:

Unique Entity No / Registration No.:

*I / We, [name of declarant] of [address
of declarant], holder of *NRIC / Passport No. being
(a) make *oath / affirm and say that the particulars contained
in the statement of affairs relating to the abovenamed company
dated[date of the winding up order] and signed by me / us are true to
the best of my / our knowledge and belief.

*Sworn / Affirmed at [name of country])
this day of [month] [year])

Before me

.....
*Commissioner for Oaths / Notary Public

(a) Insert the most appropriate description of the declarant(s): (i) director(s) of the company, (ii) secretary(s) of the company, (iii) officer(s) or former officer(s) of the company, or (iv) person(s) who has / have taken part in the formation of the company at any time within one year before the date of the winding up order.

**Delete where inapplicable*

Schedule A – Trade and other Receivables

Q1. Are there any trade or other receivables¹ due to the Company?

Yes No

If “Yes”, please provide the following:

No.	Name of Debtor	UEN / Registration / NRIC / Passport No.	Debtor’s address	Cost or book value (\$)	Estimated realisable value (\$)	Details of Receivable
(A) Sub-Total / Total:						

¹ Goods sold on credit, unpaid fees for services rendered, loans or outstanding payments for delivered goods etc.

Schedule B – Other Assets

Q2. Does the Company own the following assets?

B1 Real Estate²

Yes No

If “Yes”, please provide the following:

No.	Assets description	Location of assets	Ownership type ³	Cost or book value (\$)	Estimated realisable value (\$)
(B1) Sub-Total / Total:					

² Land or building, but does not include those held on trust (see Q3) or as security (see Schedule C)

³ Sole ownership, Joint Ownership, Tenancy in Common or Beneficial ownership

Q3. Does the Company hold any Real Estate on behalf of a third party?

Yes No

If “Yes”, please provide the following:

No.	Assets description	Location of assets	Name of Owner	UEN / Registration / NRIC / Passport No.	Owner’s address	Any other details

Schedule B – Other Assets

Q4. Does the Company own any of the following assets?

B2 Cash in Hand / Cash held by other persons on behalf of the Company

Yes No

If “Yes”, please provide the following:

No.	Held with	Amount in foreign currency (\$) (if applicable)	Cost or book value \$	Estimated realisable value (\$)
(B2) Sub-Total / Total:				

B3 Cash in Bank or other Institutions

Yes No

If “Yes”, please provide the following:

No.	Name of Bank / Institution	Bank / Institution’s address	Account no.	Cost or book value (\$)	Estimated realisable value (\$)
(B3) Sub-Total / Total:					

Schedule B – Other Assets

B4 Inventory / Plant & Equipment / Furniture & Fittings / Vehicles / Other Movable Assets

Yes No

If “Yes”, please provide the following:

No.	Assets description	Location of assets	Quantity	Registration / serial no.	Cost or book value (\$)	Estimated realisable value (\$)
(B4) Sub-Total / Total:						

Schedule B – Other Assets

B5 Joint Ventures

Yes No

If “Yes”, please provide the following:

No.	Name of Joint Venture	UEN / Registration No.	Description of project involved	Cost or book value (\$)	Estimated realisable value (\$)
(B5) Sub-Total / Total:					

B6 Securities Investment

Yes No

If “Yes”, please provide the following:

No.	Name of Company invested in	UEN / Registration No.	Financial security type ⁴	Quantity	Cost or book value (\$)	Estimated realisable value (\$)
(B6) Sub-Total / Total:						

⁴Investment in shares, bonds, options or other financial securities etc.

Schedule B – Other Assets

B7 Deposits⁵

Yes No

If “Yes”, please provide the following:

No.	Assets description	Account No.	Held with	Address of whom the deposit is held with	Cost or book value (\$)	Estimated realisable value (\$)
(B7) Sub-Total / Total:						

⁵ Rental deposit, down payment made by the company or deposit to obtain a licence etc.

B8 Intangible Assets⁶

Yes No

If “Yes”, please provide the following:

No.	Assets description	Registration / serial no.	Country of Registration	Cost or book value (\$)	Estimated realisable value (\$)
Sub-Total / Total:					

⁶ Goodwill, brand recognition or intellectual property like patents, trademarks, copyrights etc.

Schedule B – Other Assets

Q5. Are there any other assets of the Company not listed above?

B9 Other Miscellaneous Assets⁷

Yes No

If “Yes”, please provide the following:

No.	Assets description	Cost or book value (\$)	Estimated realisable value (\$)	Remarks (if any)
	(B9) Sub-Total / Total:			

⁷ Club memberships or unexpired insurance policies etc.

Summary - Schedule B

Please compute the total costs or book value and estimated realisable values of the various assets disclosed under Schedule B.

Various Assets	Cost or book value (\$)	Estimated realisable value (\$)
Total: (B1+B2+B3+B4+B5+B6+B7+B8+B9)		

Schedule C – Assets held as Security

Q6. Does the Company have any assets held as security?

Yes No

If “Yes”, please provide the following:

No.	Assets description	Location of Assets	Security type ⁸	Cost or book value (\$)	Estimated realisable value (\$)	Name of Security holder	UEN / Registration / NRIC / Passport No.	Security holder’s address	Amount owing (\$)
(C1) Sub-Total / Total:						(C2) Sub-Total / Total:			

⁸ Mortgage, pledge, hire purchase or lien etc.

Q7. If your response to Q5 above is “Yes”, has any of the holder of the security mentioned above taken any steps or actions to enforce his / her security?

Yes No

If “Yes”, please provide the following:

No.	Assets description	Date of enforcement	Receiver or Manager appointed? (Yes / No)	Name of Receiver or Manager appointed	Receiver or Manager firm’s name	Status

Schedule D – Contingent Assets

Q8. Does the Company have any contingent asset⁹?

Yes No

If “Yes”, please provide the following:

No.	Contingent assets description	Details of Contingent Assets	Name of debtor	UEN / Registration / NRIC / Passport No.	Debtor’s address	Cost or book value (\$)	Estimated realisable value (\$)
(D) Sub-Total / Total:							

⁹ Ongoing lawsuit, arbitration involving the company or warranty etc.

Schedule E – Unpaid Issued Share Capital

Q9. Does the Company have any unpaid issued share capital?

Yes No

If “Yes”, please provide the following:

No.	Name of Shareholder	UEN / Registration / NRIC / Passport No.	Shareholder's address	No. of shares allotted	Value per share	Cost or book value ¹⁰ (\$)	Estimated realisable value (\$)
(E) Sub-Total / Total:							

¹⁰ Refers to unpaid balance

Schedule F – Preferential Claims

Q10. Does the Company have any of the following preferential claims?

F1 – Employees’ Claims

Yes No

If “Yes”, please provide the following:

No.	Name of Employee ¹¹	NRIC / Passport No.	Employee’s address	Type of claim ¹²	Period of claim		Amount owing (\$)
					Start Date (dd/mm/yy)	End Date (dd/mm/yy)	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
(F1) Sub-Total / Total:							

¹¹ If the same employee has more than one type of claim, please provide the details of each claim in a separate row.

¹² Wages & salaries, allowance or vacation leave, etc.

Schedule F – Preferential Claims

F2 - Workmen Compensation

Yes No

If “Yes”, please provide the following:

No.	Name of Claimant	NRIC / Passport No.	Claimant’s address	Amount owing (\$)
(F2) Sub-Total / Total:				

F3 – Central Provident Fund Contributions

Yes No

If “Yes”, please provide the following:

No.	Period of claim		Amount owing (\$)
	Start Date (dd/mm/yy)	End Date (dd/mm/yy)	
(F3) Sub-Total / Total:			

Schedule F – Preferential Claims

F4 – Government Tax¹³

Yes No

If “Yes”, please provide the following:

No.	Tax type	Year of assessment	Amount owing (\$)
(F4) Sub-Total / Total:			

¹³ Income, goods and services, property or employee etc.

Summary - Schedule F

Please compute the total amount owing for preferential claims disclosed under Schedule F.

Preferential Claims	Amount owing (\$)
Total: (F1+F2+F3+F4)	

Schedule G – Unsecured Claims

Q11. Does the Company owe any unsecured claims¹⁴?

Yes No

If “Yes”, please provide the following:

No.	Name of Creditor	UEN / Registration / NRIC / Passport No.	Creditor’s address	Amount owing (\$)	Remarks (if any)
(G) Sub-Total / Total:					

¹⁴ Loans granted to the company, rent, goods or services supplied or unpaid services rendered to the company etc.

Schedule H – Contingent Claims

Q12. Does the Company have any contingent claims¹⁴?

Yes No

If “Yes”, please provide the following:

No.	Contingent claim description	Details of Contingent claim	Name of Creditor	UEN / Registration / NRIC / Passport No.	Creditor’s Address	Amount owing (\$)
(H) Sub-Total / Total:						

¹⁴Ongoing lawsuit, arbitration involving the company or warranty etc.

STATEMENT OF AFFAIRS EXPLANATORY NOTE

This explanatory note is meant to guide you in completing and submitting the Statement of Affairs ("SA") to the Official Receiver ("OR") or the liquidator of the company, as the case requires. **Please read this carefully as any non-compliance may result in the SA being rejected and inconvenience you in having to complete the SA again.**

Section A - General Instructions on completing the SA

(1) Date on which information is based

Information stated in the SA should be based on information known to you as at the date on which the winding-up order was made against the company.

(2) Completing and Submitting the SA

- (i) Upon completing the SA, you should meet up with the OR or the liquidator to go through the contents of the SA to ensure that it is in order. After the OR or the liquidator is satisfied with the SA, you will need to have the SA sworn / affirmed before a Commissioner for Oaths / Notary Public before submitting it to the OR or the liquidator.

Note: The above procedures may vary if the liquidator is other than the OR. As such, please check with the liquidator.

- (ii) For clarity, the contents of the SA are to be type-written.
- (iii) No Schedule or any part thereof is to be left blank intentionally. Please answer the questions found in the Schedule and check the option boxes for "Yes" or "No" accordingly.
- (iv) If the space provided under each Schedule is insufficient, please duplicate the relevant page of the Schedule for your use and indicate at the bottom of each page of a Schedule the page number in relation to the Schedule and the total number of pages in the Schedule.
- (v) All amounts reflected in the SA should be denominated in Singapore (SGD) currency.
- (vi) If the debtor, creditor, tenant, etc., is a Singapore-registered company or business, please state the Unique Entity Number ("UEN"). If you do not know the UEN, you may perform a public search via the Accounting and Corporate Regulatory Authority's ("ACRA") website at <https://www.bizfile.gov.sg>.
- (vii) All relevant supporting documents and information relating to the assets and liabilities disclosed in the SA are to be provided to the OR or the liquidator.

Section B - Assets

(1) Schedule A – Trade and other Receivables

- (i) All debtors are to be listed in alphabetical order.
- (ii) Please provide all relevant supporting documents (for e.g. invoices, delivery notes, judgements, agreements etc.) to the OR or the liquidator upon submission of the SA.

- (iii) “Cost or book value” refers to the amount that is reflected or recorded in the company’s books and accounts.
- (iv) “Estimated Realisable Value” refers to the estimated amount that may be recovered from the debtor, after taking into consideration the prospects of recoverability of debt.
- (v) If there is a legal action taken against a debtor and the outcome is pending, please disclose this debt under “Schedule D – Contingent Assets” instead.
- (vi) If the “Cost or book value” differs from the “Estimated Realisable Value”, please provide the reason(s) for the difference under “Details of Debt”.
- (vii) Further details on the receivables (for e.g. nature, status etc.) can be disclosed under “Details of Receivable”.

(2) Schedule B – Tangible and other Assets

B1 - Real Estate

Title deeds and tenancy agreements relating to the real estate are to be provided to the OR or the liquidator.

B2 - Cash in Hand / Cash held by other persons on the company’s behalf.

- (i) All Cash in Hand / Cash held by other persons on the company’s behalf must be handed over to the OR or the liquidator as soon as the company is wound up. If the amount cannot be handed over, an explanation must be submitted to the OR or the liquidator.
- (ii) If there are moneys held in foreign currency, please indicate the currency type and convert it to Singapore currency under “Cost or book value” and “Estimated Realisable Value”.

B3 - Cash at bank or other Institutions

- (i) “Estimated Realisable Value” refers to the estimated amount realised after conversion to Singapore currency as at the date of winding up.
- (ii) The relevant bank statements are to be provided to the OR or the liquidator.

B4 – Inventory / Plant & Equipment / Furniture & Fittings / Vehicles / Other Movable Assets

A copy of the company’s inventory or physical assets listing (if any) are to be provided to the OR or the liquidator.

B5 - Joint Ventures

Agreements and documents relating to the company’s joint ventures are to be provided to the OR or the liquidator.

B6 - Investment in Shares, Bonds, Options and other Financial Securities

Contracts or agreements share certificates and Central Depository Account statements, in relation to the company’s securities investments are to be provided to the OR or the liquidator.

B7 - Deposits

Please specify the nature of deposit under “Assets description”.

B8 – Goodwill / Patents / Trademarks / Copyrights/ Other Intangible Assets

- (i) An intangible asset is a non-physical asset of a company.
- (ii) Documents relating to the registration of the intangible assets are to be provided to the OR or the liquidator.

B9 – Other Assets

Please disclose any other assets of the company that are not found under Schedule B and provide the relevant supporting documents to the OR or the liquidator.

(3) Schedule C – Assets held as Security

- (i) A security is a form of assets obtained by a credit provider from the debtor or a third party to ensure repayment of usually the full sum of the debt.
- (ii) Documents relating to the security or creating the charge are to be provided to the OR or the liquidator.

(4) Schedule D – Contingent Assets

- (i) A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.
- (ii) If there is any counter-claim by any debtor, please disclose the counter-claim under “Schedule H - Contingent Claims”.
- (iii) Documents relating to the contingent assets are to be provided to the OR or the liquidator.

(5) Schedule E – Unpaid Issued Share Capital

- (i) Unpaid issued share capital is where monies due for an allotment of shares that have been issued to a shareholder is outstanding.
- (ii) All relevant minutes of meeting on the issue of shares and payment of calls, Members’ Shareholding Register and other documentary evidence are to be provided to the OR or the liquidator.

Section C - Liabilities

(6) Schedule F – Preferential Claims

F1 – Employees Claims

- (i) ‘Total Amount Owing’ refers to the total of all amounts owing to the employee.
- (ii) If the employee is deceased, the person making a claim on his behalf must furnish his particulars and address.

F2 – Workmen Compensation

All orders from the Commissioner for Labour on amount awarded for workmen's compensation are to be provided to the OR or the liquidator.

F3 – Central Provident Fund Contributions

Relevant details and account statements of any outstanding Central Provident Fund contributions are to be provided to the OR or the liquidator.

F4 – Government Tax

Copies of the outstanding Notices of Assessment or relevant documents are to be provided to the OR or the liquidator.

(7) Schedule G – Unsecured Creditors

- (i) An unsecured creditor is an individual or entity who has an outstanding amount owing from the company (trade / non-trade) but does not have any security on the assets of the company that owes the money.
- (ii) All creditors are to be listed in alphabetical order.

(8) Schedule H – Contingent Claims

If there is a claim against the Company in ongoing legal actions or proceedings, arbitration etc., please provide the relevant details in this Schedule.

FORM CWU-8

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

STATEMENT OF CONCURRENCE

Name of Company:

Unique Entity No / Registration No.:

With regards to the statement of affairs of the above company made on [date of which the statement of affairs was made] by [name of person who made and signed the statement of affairs]:

(*I / We concur with the statement of affairs of the above company.)

[or]

(*I / We concur with the statement of affairs of the above company, subject to the following:

(a) [insert qualifications])

[or]

(*I / We do not concur with the statement of affairs of the above because:

(a) [insert reasons]))

(a) List any matters in the statement of affairs which you are not in agreement with, or which you consider to be erroneous or misleading, or matters to which you have no direct knowledge necessary for concurring the statement of affairs.

**Delete where inapplicable*

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AFFIDAVIT VERIFYING STATEMENT OF CONCURRENCE

Name of Company:

Unique Entity No / Registration No.:

*I / We, [name of declarant] of [address
of declarant], holder of *NRIC / Passport No. being (a)
..... make *oath / affirm and say that the particulars contained in
the statement of concurrence relating to the abovenamed company] and signed by me / us are true to
the best of my / our knowledge and belief.

*Sworn / Affirmed at[name of country])
this day of [month] [year])

Before me

.....
*Commissioner for Oaths / Notary Public

(a) Insert description sufficient to show that the person swearing / affirming the affidavit is a person referred to in Section 141(2) of the Insolvency, Restructuring and Dissolution Act 2018 and regulation 29 of the Insolvency, Restructuring and Dissolution (Court-Ordered Winding Up) Regulations 2020.

**Delete where inapplicable*

FORM CWU-9

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

CERTIFICATE BY COMMITTEE OF INSPECTION
AS TO AUDIT OF LIQUIDATOR'S CASH BOOK

(Title)

We, the undersigned, members of the Committee of Inspection in the winding up of the abovenamed company, hereby certify that we have examined the foregoing cash book with the vouchers, and that to the best of our knowledge and belief the cash book contains a full, true and complete account of the liquidator's receipts and payments.

Dated this day of [month] [year].

..... }
..... } Committee of Inspection
..... }

FORM CWU-10

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020LIQUIDATOR'S ACCOUNTS OF RECEIPTS AND PAYMENTS
AND
STATEMENT OF THE POSITION IN THE WINDING UP

Name of Company:

Unique Entity No / Registration No.:

Date of commencement of winding up:

The period covered by this account is from to

#ACCOUNTS OF RECEIPTS AND PAYMENTS
(If space is insufficient, please use Continuation Sheet(s))

Date	From whom received/ To whom paid	Nature of receipts/ payments	Amount \$
Balance brought forward			
+ Balance carried forward			

Full details of investments made by the liquidator and of the realisation of the investments are to be given in a separate statement attached to and forming part of this account. Any profit or loss on realisation must appear in the "Account of Receipts and Payments" as a notional receipt or payment, as the case may be, with a reference to the particular investment.

+ A balance is not to be shown on this account. Show only the total receipts and payments which are to be carried forward to the next account.

Continuation Sheet 1

Name of Company:

Unique Entity No / Registration No.:

ACCOUNTS OF RECEIPTS AND PAYMENTS*
(If space is insufficient, please use Continuation Sheet(s))

Date	From whom received/ To whom paid	Nature of receipts/ payments	Amount \$
Balance brought forward			
+ Balance carried forward			

Continuation Sheet 2

Name of Company:

Unique Entity No / Registration No.:

#ACCOUNT OF RECEIPTS AND PAYMENTS

Total receipts	...	...	...	...	...	...	...	\$
Total payments	...	...	...	...	...	...	...	\$
							Balance	\$

The balance is made up as follows:-

1. Cash in hands of liquidator	...	...	...	...	...	\$
2. Cash in bank	...	...	...	...	...	\$
Credit as per pass-book	...	...	\$	
Less unrepresented cheques	...	...	\$			\$
3. Amounts invested by liquidator and not converted into cash						\$
					Balance as above	\$

Full details of investments made by the liquidator and of the realisation of the investments are to be given in a separate statement attached to and forming part of this account. Any profit or loss on realisation must appear in the "Account of Receipts and Payments" as a notional receipt or payment, as the case may be, with a reference to the particular investment.

Continuation Sheet 5

Name of Company:

Unique Entity No / Registration No.:

STATEMENT OF THE POSITION IN THE WINDING UP

1.	The amount of the estimated assets and liabilities at the date of the commencement of the winding up	#Assets 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.	Total amount of unsecured debts in respect of which proofs have been admitted	
5.	Estimated amount of debts or claims remaining for proof	
6.	Details of any arrangement whereby assets of the company have been disposed of by the liquidator for a consideration other than cash	
7.	Details of any assets of the company that is not realised, and to provide reason(s) for the non-realisation	
8.	The causes which delay the completion of the winding up	
9.	The period within which the winding up may probably be completed	

After deducting amounts charged to secured creditors and debenture-holders.

Name of Company:

Unique Entity No / Registration No.:

STATUTORY DECLARATION VERIFYING LIQUIDATOR'S ACCOUNTS AND STATEMENT

* I / We * NRIC / Passport No.
of
and * NRIC / Passport No.
of

the liquidator(s) of the abovenamed company do solemnly and sincerely declared that -

- (a) + [the account of receipts and payments set out above contains a full and true account of my / our receipts and payments in the winding up of the company], from, to, +[and that] I / we have not, nor has any other person by *my / our order or for my use during that period, received or paid any moneys on account of the company +[other than and except the items mentioned and specified in that account];
- (b) the particulars contained in the statement of the position in the winding up made up to set out above are true to the best of *my / our knowledge and belief; and *I / we make this solemn declaration by virtue of the provisions of the Oaths and Declarations Act (Cap. 211), and subject to the penalties provided by that Act for the making of false statements in statutory declarations, conscientiously believing the statements contained in this declaration to be true in every particular.

Declared at)
this day)
of)
))
))

#1. Signature:
Name of Liquidator:

2. Signature:
Name of Liquidator:

Before me –

Signature:
.....
Name of Commissioner for Oaths/Notary Public

* Delete where inapplicable
+ If there are no receipts or payments, delete the words within the []
If there is more than one liquidator, all liquidators must sign.

FORM CWU-11

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT
2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

NOTICE OF LIQUIDATOR'S ACCOUNTS OF RECEIPTS AND
PAYMENTS AND
STATEMENT OF THE POSITION IN THE WINDING UP

Name of Company:

Unique Entity No / Registration No.:

Date of commencement of winding up:

The period covered by this account is from: to

Date of lodgement of the accounts of the liquidator's receipts and payments and a statement of the position in the winding up with the Official Receiver:

Details of Liquidator(s)

Name of Liquidator:

NRIC / Passport No. of Liquidator:

Date of appointment of Liquidator:

Date of Cessation of Liquidator (where applicable):

FORM CWU-12

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

LIQUIDATOR'S TRADING ACCOUNT

Name of Company:

Unique Entity No / Registration No.:

RECEIPTS

Date	From whom received	Nature of receipts	Amount \$
		Total	

PAYMENTS

Date	To whom paid	Nature of payments	Amount \$
		Total	

STATUTORY DECLARATION VERIFYING LIQUIDATOR'S TRADING ACCOUNT

* I / We * NRIC / Passport No.
of
and * NRIC / Passport No.
of
the liquidator(s) of the abovenamed company do solemnly and sincerely declared that

+ [the trading account set out above contains a full and true account of my / our receipts and payments in the winding up of the company], from, to, +[and that]
*I / we have not, nor has any other person by *my / our order or for my use during that period, received or paid any moneys on account of the company +[other than and except the items mentioned and specified in that account];

and *I / we make this solemn declaration by virtue of the provisions of the Oaths and Declarations Act (Cap. 211), and subject to the penalties provided by that Act for the making of false statements in statutory declarations, conscientiously believing the statements contained in this declaration to be true in every particular.

Declared at) #1. Signature:
this day) Name of Liquidator:
of)
) 2. Signature:
) Name of Liquidator:

Before me –

Signature:
Name of Commissioner for Oaths/Notary Public

- * Delete where inapplicable
+ If there are no receipts or payments, delete the words within the []
If there is more than one liquidator, all liquidators must sign.

*I / We have examined this account with the vouchers and find the same correct, and we are of the opinion that the receipts and payments are proper.

Dated this day of [month] [year].

.....
[Committee of Inspection /
a member of the Committee of Inspection /
a person nominated by the creditors]

FORM CWU-13

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

CERTIFICATE AND REQUEST BY COMMITTEE
OF INSPECTION OR LIQUIDATOR ON INVESTMENT OF FUNDS

(Title)

*I / We, the *Committee of Inspection / liquidator in the above matter, hereby certify that in our opinion the cash balance standing to the credit of the abovenamed company in the Companies Liquidation Account is in excess of the amount which is required for the time being to answer demands in respect of the company's estate, and request that the Official Receiver place the sum of \$.....upon fixed deposit for the space of months for the benefit of the company.

Dated this day of [month] [year].

..... }
..... } *Committee of Inspection / Liquidator
..... }

**Delete where inapplicable*

FORM CWU-14

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

REQUEST BY COMMITTEE OF INSPECTION OR LIQUIDATOR
TO THE OFFICIAL RECEIVER TO WITHDRAW FIXED DEPOSITS

(Title)

*I / We, the *Committee of Inspection / liquidator in the above matter, hereby certify that a sum of \$, forming part of the assets of the abovenamed company, has been placed on fixed deposit and that the sum of \$ is now required to answer demands in respect of the company. And we request that so much of the fixed deposit as may be necessary for the purpose of answering the demands may be withdrawn by the Official Receiver, and placed to the credit of the company.

Dated this day of [month] [year].

..... }
..... } *Committee of Inspection / Liquidator
..... }

**Delete where inapplicable*

FORM CWU-15

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

CERTIFICATE OF RECEIPT OF MONEYS
BY THE OFFICIAL RECEIVER

(Title)

This is to certify that the Official Receiver has received a sum of \$..... being the unclaimed funds and undistributed assets of the abovenamed company from the appointed liquidator of the abovenamed company of[address of the liquidator's office] on day of [month] [year].

Dated this day of [month][year].

.....
Official Receiver

FORM CWU-16

INSOLVENCY, RESTRUCTURING AND DISSOLUTION ACT 2018
(NO. 40 OF 2018)

INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(COURT-ORDERED WINDING UP) REGULATIONS 2020

NOTICE OF CESSATION OF APPOINTMENT
OF LIQUIDATOR(S)

Name of Company:

Unique Entity No / Registration No.:

Notice is hereby given that *Mr / Ms. [name of liquidator]
of [liquidator's firm], NRIC / Passport No. , has ceased to act as
liquidator of the abovenamed company on the day of [month]
[year].

Dated this day of [month][year].

.....
Liquidator

**Delete where inapplicable*