

# Contents

## 1. [Introduction](#)

i.		<a href="#">Background and history</a>	<i>p.1</i>
ii.		<a href="#">How to use this manual</a>	<i>p.1</i>
iii.		<a href="#">Legend</a>	<i>p.3</i>
iv.		<a href="#">Other</a>	<i>p.3</i>

## 2. [Individual Voluntary Arrangements](#)

i.	IVA	<a href="#">Pre-Appointment Procedures</a>	<i>p.4</i>
ii.	IVA	<a href="#">Post-Appointment Procedures</a>	<i>p.10</i>
iii.	IVA	<a href="#">Dividends and Creditors Claims</a>	<i>p.13</i>
iv.	IVA	<a href="#">Non-Compliance and Failure</a>	<i>p.14</i>
v.	IVA	<a href="#">Closure Procedure</a>	<i>p.15</i>

## 3. [Bankruptcy](#)

i.	BKY	<a href="#">General Procedures</a>	<i>p.16</i>
ii.	BKY	<a href="#">Dealing with Assets</a>	<i>p.22</i>
iii.	BKY	<a href="#">Dividend Procedure</a>	<i>p.25</i>
iv.	BKY	<a href="#">Closure Procedure</a>	<i>p.28</i>

## 4. [Creditors Voluntary Liquidation](#)

i.	CVL	<a href="#">‘Section 98’ Procedures</a>	<i>p.31</i>
ii.	CVL	<a href="#">Liquidation Committee Procedures</a>	<i>p.37</i>
iii.	CVL	<a href="#">Post-Appointment General Procedures</a>	<i>p.38</i>
iv.	CVL	<a href="#">Dividend Procedure</a>	<i>p.44</i>
v.	CVL	<a href="#">Closure Procedure</a>	<i>p.45</i>

## 5. [Compulsory Liquidation](#)

i.	CL	<a href="#">General Procedure</a>	<i>p.48</i>
ii.	CL	<a href="#">Dealing with Assets</a>	<i>p.52</i>
iii.	CL	<a href="#">Dividend Procedure</a>	<i>p.56</i>
iv.	CL	<a href="#">Closure Procedure</a>	<i>p.58</i>

## 6. [Company Voluntary Arrangement](#)

i.	CVA	<a href="#">Pre-Appointment Procedures</a>	<i>p.61</i>
ii.	CVA	<a href="#">Moratoriums</a>	<i>p.65</i>
iii.	CVA	<a href="#">Post-Appointment General Procedures</a>	<i>p.68</i>
iv.	CVA	<a href="#">Failure</a>	<i>p.72</i>
v.	CVA	<a href="#">Successful Completion</a>	<i>p.72</i>