

SURPLUS

Distribution of among contributories, 476

TAXES

Claim for not preferred, 395

Distress for, 396

When restrained, 396

Due subsequent to winding up, paid in full as expense of liquidation,
when, 396

Proof for, right of depends upon right to maintain action for, 395

Priority, not entitled to, 487

Sale of property for, 396

TRADING COMPANY, meaning of, 348**TRANSFER, sale, or mortgage of property in fraud of creditors, 506**

Debentures may be set aside as, 507

Jurisdiction of master over, 506

Presumption of fraud rebuttable, 506

TRANSFER OF SHARES

After commencement of winding up, 387, 388

Effect of winding-up order on, 387

See CONTRIBUTORIES

TRUSTEE

Liable as contributory, 468, 470

ULTRA VIRES ACT

Creditor under, cannot petition, 360

UNLIQUIDATED DAMAGES

Person with claim for, cannot petition, 361

UNMATURED CLAIM, quaere if holder of, may petition, 361**VARIATIONS**

In order, 378

VOLUNTARY WINDING UP

See ONTARIO ACT, Winding up Under

WAGES, 489-490

Action for, leave granted when, 391

See CREDITORS

WITNESSES

Attendance of, how obtained, 516

Refusing to answer guilty of contempt, 533

WORKMAN'S COMPENSATION ACT

Liability of liquidator carrying on business, 419