

## Appendix A: Sources of Bankruptcy Law information for the sample of countries

1. Australia: Wolters Kluwer Law & Business. International Encyclopedia of Laws, Commercial and Economic Law, Supplement 45 (2012); Part 1, Chapter 6, Bankruptcy and Related Institutions, Australia page 141, items 344-347.
2. Belgium: Kluwer Law International, International Encyclopedia of Laws, Commercial and Economic Law, Supplement 28 (September 2006); Text updated as of October 2005; Part 1, Chapter 6, Bankruptcy and Related Institutions, Belgium page 96, items 199-201.
3. Brazil: Kluwer Law International, Commercial and Economic Law, Supplement 38 (February 2010); Part 1, Chapter 6, Bankruptcy and Related Institutions, Brazil page 108, item 352.
4. Bulgaria: Kluwer Law International, Commercial and Economic Law, Supplement 14 (January 2001); Part 1, Chapter 6, Bankruptcy and Related Institutions, Bulgaria page 99, items 153-155.
5. Canada: Bankruptcy and Insolvency Act (R.S., 1985, c. B-3), from bankruptcy law documents hosted on International Insolvency Institute, current until 2007. Item 168.1.  
<http://www.iiiglobal.org/component/jdownloads/finish/59/644.html>
6. China: Wolters Kluwer Law and Business, Commercial and Economic Law, Supplement 41 (April 2011); Text updated as of December 2010.
7. Czech Republic: Bankruptcy and Composition Act, 2002 (last amended 2005), from bankruptcy law documents hosted on International Insolvency Institute,  
<http://www.iiiglobal.org/component/jdownloads/viewdownload/172/1104.html>
8. Denmark: Kluwer Law International, International Encyclopedia of Laws, Commercial and Economic Law, Supplement 4 (September 1995);
9. Estonia: Wolters Kluwer Law & Business. International Encyclopedia of Laws, Commercial and Economic Law, Supplement 45 (October 2012), up to date as of August 2012; Part 1, Chapter 6, Bankruptcy and Related Institutions, Estonia page 79, items 136-139.
10. Finland: Kluwer Law International, International Encyclopedia of Laws, Commercial and Economic Law, Supplement 3 (May 1995); Part 1, Chapter 6, Bankruptcy and Related Institutions, Finland pages 51-56; Bankruptcy Act 2004, from bankruptcy law documents hosted on International Insolvency Institute,  
<http://www.iiiglobal.org/component/jdownloads/finish/56/636.html>
11. France: The restructuring and liquidation procedures in French Law are governed by the law of 01/25/1985 as modified by the law of 06/10/1994 (articles L.620-1 et seq. of the Commercial Code); Armour J, Cumming D. 2008. Bankruptcy law and entrepreneurship. *American Law and Economic Review* 10: 303-350.
12. Germany: As in Armour J, Cumming D. 2008. Bankruptcy law and entrepreneurship. *American Law and Economic Review* 10: 303-350.
13. Greece: From Bankruptcy and a Fresh Start document by Philippe & Partners and Deloitte & Touche, Corporate Finance, Brussels, Belgium, March 2002. Articles 14-18 of Law 635/1937. No further updates available.

14. HongKong: From the HongKong Bankruptcy Ordinance document hosted on International Insolvency Institute, <http://www.iiiglobal.org/component/jdownloads/viewdownload/106/801.html>
15. Hungary: From Hungarian Rules of Law in force, 1997. Act IL of 1991 on Bankruptcy proceedings, liquidation proceedings and voluntary dissolution. From bankruptcy law documents hosted on International Insolvency Institute, <http://www.iiiglobal.org/component/jdownloads/finish/106/801.html>
16. India: Presidential Town Insolvency Act, 1909, Sec. 38 and Provincial Insolvency Act, 1920, Sec. 41; Kluwer Law International, Commercial and Economic Law, Supplement 33 (February 2008); Part 1, Chapter 6, Bankruptcy and Related Institutions, item 352.
17. Indonesia: From Indonesian Bankruptcy Act updated as of 2008 on the International Insolvency Institute, <http://www.iiiglobal.org/component/jdownloads/viewdownload/120/828.html>
18. Ireland: Wolters Kluwer Law & Business. International Encyclopedia of Laws, Commercial and Economic Law, Supplement 40 (March 2011); Part 1, Chapter 6, Bankruptcy and Related Institutions, Ireland page 116, item 285.
19. Israel: Kluwer Law and Taxation Publishers, Commercial and Economic Law, Supplement 2 (July 1994); Chapter 6, Bankruptcy and Related Institutions, Israel page 72, item 131.
20. Italy: Wolters Kluwer Law & Business. International Encyclopedia of Laws, Commercial and Economic Law, Supplement 44 (May 2012), up to date on March 2012; Part 1, Chapter 6 (Bankruptcy and other similar procedures), Italy page 52, item 72; Butterworth's International Insolvency Laws 1994, Chapter IX: Discharge of Bankruptcy, page 286.
21. Japan: Butterworth's International Insolvency Laws, Chapter 8, page 560. Book III: Discharge and Rehabilitation, Chapter 1, Article 366-2, Article 366-12.
22. Korea: From the document on International Insolvency Institute titled 'The second forum for Asian insolvency reform' Bangkok, Thailand 16-17, December 2002. There is no further update.
23. Macau: Wolters Kluwer Law & Business. International Encyclopedia of Laws, Commercial and Economic Law, Supplement 39 (January 2011), Macau page 78.
24. Malaysia: Bankruptcy Act 1967, Malaysia Act 360.33. From the bankruptcy law documents hosted on International Insolvency Institute website.
25. Netherlands: Armour J, Cumming D. 2008. Bankruptcy law and entrepreneurship. *American Law and Economic Review* **10**: 303-350. No further updates.
26. New Zealand: Insolvency Act 2006 (upto date) hosted on International Insolvency Institute, <http://www.iiiglobal.org/component/jdownloads/finish/594/2309.html>
27. Philippines: From the report by Asian Development Bank hosted on International Insolvency Institute website.
28. Poland: Polish Law document hosted by International Insolvency Institute online.
29. Portugal: From Bankruptcy and a Fresh Start document by Philippe & Partners and Deloitte & Touche, Corporate Finance, Brussels, Belgium, March 2002.

30. Russia: Wolters Kluwer Law & Business. International Encyclopedia of Laws, Commercial and Economic Law, Supplement 46 (2013), up to date as of December 2012; Russian federation page 79, items 344-349.
31. Singapore: Kluwer Law International. Commercial and Economic Law, Supplement 13 (August 1999) up to date as of August 1999; Chapter 6, Bankruptcy and related institutions, Singapore page 105; From Bankruptcy Act document hosted on <http://www.iiiglobal.org/component/jdownloads/finish/165/1080.html>
32. Spain: Kluwer Law International. Commercial and Economic Law, Supplement 34 (July 2008); Spain page 73.
33. Sweden: Kluwer Law International. Commercial and Economic Law, Supplement 43 (March 2012) up to date as of June 2011.
34. Switzerland: From the Bankruptcy and Fresh Start document on the International Insolvency Institute website.
35. Thailand: From bankruptcy law documents hosted on International Insolvency Institute, <http://www.iiiglobal.org/component/jdownloads/finish/207/1259.html>
36. Turkey: Kluwer Law International. Commercial and Economic Law, Supplement 10 (November 1997); Turkey page 147-148, items 577-578 and page 150, item 591.
37. Uruguay: Kluwer Law International, Commercial and Economic Law, Supplement 37 (May 2009); Chapter 6, Bankruptcy and Related Institutions, Uruguay page 110, item 234.
38. USA: Wolters Kluwer Law & Business. International Encyclopedia of Laws, Commercial and Economic Law, Supplement 42 (December 2011); USA page 62, item 179.
39. Vietnam: From bankruptcy law document hosted by International Insolvency Institute online <http://www.iiiglobal.org/component/jdownloads/finish/88/744.html>