



UNIVERSIDAD  
COMPLUTENSE  
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## **CONTINGENT LIABILITIES IN THE CONTEXT OF A SALE OF BUSINESS**

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## **I. INTRODUCTION.**

## **II. CONTINGENT LIABILITIES IN THE TRANSFER OF ASSETS AND LIABILITIES.**

- The transfer of assets and liabilities in resolution: maximum flexibility and discretion in the determination of the perimeter and NCWO.

- The transfer of assets and liabilities in liquidation. Legislative Guide on Bank Liquidation (UNIDROIT): System design and references to contingent liabilities.

- Some food for thought.

## **III. CONTINGENT LIABILITIES IN THE TRANSFER OF SHARES.**

- Could contingent liabilities be written down or converted?

- The CMDI reform proposal.

- Is a different approach possible?

## **IV. CONCLUSIONS.**