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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 347**

**The Insolvency (Scotland) (Receivership  
and Winding up) Rules 2018**

**PART 7**

**WINDING UP - REPORTING, ACCOUNTS,  
REMUNERATION, CLAIMS AND DISTRIBUTIONS**

**CHAPTER 5**

**Official rate of interest**

**Specified rate of interest**

**7.26.**—(1) This rule specifies the rate of interest for the purpose of section 189(4)(a) and (5) (rate of interest used in calculating the official rate of interest for the purposes of provisions of the Act).

(2) The rate specified is the rate of interest on a sheriff court decree or extract under section 9 of the Sheriff Courts (Scotland) Extracts Act 1892<sup>(1)</sup> as it may be amended by section 4 of the Administration of Justice (Scotland) Act 1972<sup>(2)</sup>.

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<sup>(1)</sup> 1892 c.17.

<sup>(2)</sup> 1972 c.59. See S.I. 1993/769.