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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 6**

**Distribution of company's assets by the liquidator**

**[<sup>F1</sup>Priority of moratorium debts in a subsequent winding up**

**7.27A.**—(1) Where section 174A applies, the moratorium debts and priority pre-moratorium debts mentioned in subsection (2)(b) of that section are payable in the following order of priority—

- (a) amounts payable in respect of goods or services supplied during the moratorium under a contract where, but for section 233B(3) or (4), the supplier would not have had to make that supply;
- (b) wages or salary arising under a contract of employment;
- (c) other debts or other liabilities apart from the monitor's remuneration or expenses; and
- (d) the monitor's remuneration or expenses.]

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**Textual Amendments**

- F1** [Rule 7.27A](#) inserted (1.10.2021) by [The Insolvency \(Scotland\) \(Receivership and Winding up\) \(Amendment\) Rules 2021 \(S.I. 2021/1025\)](#), rules 1, **12(1)** (with rules 4, 5)

**Changes to legislation:**

There are currently no known outstanding effects for the The Insolvency (Scotland) (Receivership and Winding up) Rules 2018, Section 7.27A.