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STATUTORY INSTRUMENTS

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**2021 No. 1025**

**The Insolvency (Scotland) (Receivership  
and Winding up) (Amendment) Rules 2021**

**PART 2**

Miscellaneous amendments of the Insolvency Rules

**Amendment of Part 7 of the Insolvency Rules**

**12.**—(1) After rule 7.27 insert—

**“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)(1), the supplier would not have had to make that supply;
- (b) wages or salary(2) 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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(1) Section 223B was inserted by section 14 of the Corporate Insolvency and Governance Act 2020.

(2) “wages or salary” has the same meaning as in section A18 of the Act.