
STATUTORY INSTRUMENTS

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

13.—(1) Rule 7.28 (order of priority of expenses of liquidation) is amended as follows.

(2) After paragraph (1) insert—

“(1A) The costs of an application by the liquidator under rule 1A.24 of The Insolvency (Scotland) (Company Voluntary Arrangements and Administration) Rules 2018⁽¹⁾ are to be treated as an expense of the liquidation unless the court orders otherwise.”.