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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**

**14.**—(1) Rule 7.31 (estate to be distributed in respect of the accounting periods) is amended as follows.

(2) After paragraph (7) insert—

“(7A) Where section 174A of the Act applies, paragraph (7)(b) shall have effect as if the reference to preferential debts included references to moratorium debts and priority pre-moratorium debts within the meaning given by section 174A. ”.