
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 4 of the Insolvency Rules

6.—(1) Rule 4.4 (additional requirements as to statement of affairs) is amended as follows.

(2) In paragraph (1), after “must also contain” insert “the following and, in addition, when paragraph (1B) applies, the information specified in that paragraph”.

(3) After paragraph (1) insert—

“(1A) Paragraph (1B) applies if a moratorium under Part A1 of the Act is, or has been, in force for the company at any time within the period of 12 weeks ending with the day on which the resolution for a voluntary winding up is passed.

(1B) Where this paragraph applies—

(a) the statement of affairs must identify which of the debts owed by the company are:

(i) moratorium debts; or

(ii) priority pre-moratorium debts

within the meaning given in section 174A(1).

(b) paragraph (1)(c)(iv) has effect as if the reference to preferential creditors included references to moratorium debts and priority pre-moratorium debts within the meaning given by section 174A.

(c) paragraph (1)(d)(i),(ii) and (vii) 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.”.