
STATUTORY INSTRUMENTS

2021 No. 1026

The Insolvency (Scotland) (Company Voluntary Arrangements and Administration) (Amendment) Rules 2021

PART 3

Miscellaneous amendments of the Insolvency Rules

Amendment of Part 2 of the Insolvency Rules

15.—(1) Rule 2.5 (statement of affairs (section 2(3))) is amended as follows.

(2) In paragraph (1) after “the following information” insert “and, in addition, where 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 statement of affairs is made up.

(1B) Where this paragraph applies the statement of affairs must identify which of the debts owed by the company are—

- (a) moratorium debts; or
- (b) priority pre-moratorium debts

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

(1C) Where paragraph 1B applies, paragraph 1(c) 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.”.