
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 3 of the Insolvency Rules

22.—(1) Rule 3.30 (statement of affairs: content (paragraph 47 of Schedule B1)) is amended as follows.

(2) In paragraph (2) after “(in addition to the matters required by paragraph 47(2) of Schedule B1)” insert “the following and, in addition, where paragraph (2B) applies, the information specified in that paragraph”.

(3) After paragraph (2) insert—

“(2A) Paragraph (2B) 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 it entered administration.

(2B) 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.

(2C) Where paragraph (2B) applies—

- (a) Sub-paragraph 2(a)(iv) has effect as if the references to preferential creditors included references to moratorium debts and priority pre-moratorium debts within the meaning given by section 174A; and
- (b) Sub-paragraph 2(b)(i), (ii), (vii) has effect as if the reference to the preferential debt including references to moratorium debts and priority pre-moratorium debts within the meaning given by section 174A.”.