
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 347

**The Insolvency (Scotland) (Receivership
and Winding up) Rules 2018**

PART 1

SCOPE, INTERPRETATION, TIME AND RULES ABOUT DOCUMENTS

CHAPTER 7

**Standard contents of documents to be delivered to the
registrar of companies and the Accountant in Bankruptcy**

[Note: the requirements in Chapter 7 must be read with rule 1.7 which sets out the information required to identify an office-holder, a company etc.]

Standard contents of documents delivered to the registrar of companies and the Accountant in Bankruptcy

1.16.—(1) Where the Act or these Rules require a document to be delivered to—

- (a) the registrar of companies; or
- (b) AiB,

the document must contain the standard contents set out in this Chapter (in addition to any content specifically required by the Act or any other provision of these Rules).

(2) A document of more than one type must satisfy the requirements which apply to each.

Registrar of companies and Accountant in Bankruptcy: covering notices

1.17.—(1) This rule applies where the Act or these Rules require an office-holder to deliver any of the documents mentioned in paragraph (2) to (one or both of)—

- (a) the registrar of companies; or
- (b) AiB.

(2) The documents are—

- (a) an account (including a final account) or a summary of receipts and payments;
- (b) an receiver's report under section 67(1);
- (c) a court order;
- (d) a declaration of solvency;
- (e) notice of the liquidator's resignation under section 171(5);
- (f) notice of the liquidator's death under rule 3.8;
- (g) notice to AiB that a liquidator has vacated office on loss of qualification to act under rule 5.31(2)(b);

- (h) any report including a progress report (including a final progress report);
- (i) an undertaking given under Article 36 of the EU Regulation.

(3) The office-holder must deliver with a document mentioned in paragraph (1) and (2) a notice containing the standard contents required by this Part.

(4) Such a notice may relate to more than one document where those documents relate to the same insolvency proceedings and are delivered together to the registrar of companies or delivered together to AiB.

Standard contents of all documents

1.18.—(1) A document to be delivered to the registrar of companies or AiB must—

- (a) identify the company;
- (b) state—
 - (i) the nature of the document,
 - (ii) the section (or paragraph) of the Act or the rule under which the document is delivered,
 - (iii) the date of the document,
 - (iv) the name and address of the person delivering the document, and
 - (v) the capacity in which that person is acting in relation to the company; and
- (c) be authenticated by the person delivering the document.

(2) Where the person delivering the document is the office-holder, the address may be omitted if it was previously notified to the same authority (the registrar or AiB) in the insolvency proceedings, and is unchanged.

Standard contents of documents relating to the office of office-holders

1.19.—(1) A document relating to the office of the office-holder must also identify the office-holder and state—

- (a) the date of the event of which notice is delivered or of the notice (as applicable);
- (b) where the document relates to an appointment, the person, body or court making the appointment;
- (c) where the document relates to the termination of an appointment, the reason for that termination; and
- (d) the contact details for the office-holder.

(2) Where the person delivering the document is the office-holder, the address may be omitted if in the insolvency proceedings—

- (a) in the case of delivery to the registrar of companies it has previously been notified to the registrar of companies;
- (b) in the case of delivery to AiB it has previously been notified to AiB,

and the address is unchanged.

Standard contents of documents relating to other documents

1.20. A document relating to another document must also state—

- (a) the nature of the other document;
- (b) the date of the other document; and

- (c) where the other document relates to a period of time, the period of time to which it relates.

Standard contents of documents relating to court orders

1.21. A document relating to a court order must also specify—

- (a) the nature of the order;
- (b) the name of the court; and
- (c) the date of the order.

Standard contents of returns or reports of decisions

1.22. A return or report of a decision procedure, deemed consent procedure or meeting must also state—

- (a) the purpose of the procedure or meeting;
- (b) a description of the procedure or meeting used;
- (c) in the case of a decision procedure or meeting, the venue;
- (d) in the case of a deemed consent procedure, the date the decision was deemed to have been made;
- (e) whether, in the case of a meeting, the required quorum was in place; and
- (f) the outcome (including any decisions made or resolutions passed).

Standard contents of returns or reports of matters considered by company members by written resolution

1.23. A return or report of a matter, consideration of which has been sought from the members of a company by written resolution, must also state—

- (a) the purpose of the consideration; and
- (b) the outcome of the consideration (including any resolutions passed).

Standard contents of documents relating to other events

1.24. A document relating to any other event must also state—

- (a) the nature of the event, including the section (or paragraph) of the Act or the rule under which it took place; and
- (b) the date on which the event occurred.