
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 347

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

PART 2

RECEIVERSHIP

CHAPTER 4

Statement of Affairs

Requirement to provide a statement of affairs (section 66(1))(1)

2.7.—(1) A requirement under section 66(1) for a nominated person to make out and submit to the receiver a statement of the affairs of the company must be made by a notice delivered to such a person.

(2) The notice must be headed “Notice requiring statement of affairs” and must—

- (a) identify the company immediately below the heading;
- (b) identify the receiver;
- (c) state the date of the receiver’s appointment;
- (d) state the name of the nominated person;
- (e) require the nominated person to prepare and submit to the receiver a statement of the affairs of the company on a specified date, being the date of the receiver’s appointment;
- (f) inform each nominated person of—
 - (i) the name and address of any other nominated person to whom a notice has been delivered;
 - (ii) the date by which the statement must be delivered to the receiver; and
 - (iii) the effect of section 66(6) (penalty for non-compliance).

(3) The receiver must inform each nominated person that a document for the preparation of the statement of affairs capable of completion in compliance with rule 2.8 can be supplied if requested.