
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 347

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

PART 5

WINDING UP BY THE COURT

CHAPTER 4

Statement of affairs and other information

Delivery of accounts to liquidator

5.17.—(1) Any of the persons specified in section 235(3) must, at the request of the liquidator, deliver to the liquidator accounts of the company of such nature, as at such date, and for such period, as the liquidator may specify.

(2) The period specified may begin from a date up to 3 years before the date of the presentation of the winding-up petition, or from an earlier date to which audited accounts of the company were last prepared.

(3) The court may, on the liquidator's application, require accounts for any earlier period.

(4) Rule 5.15 applies (with the necessary modifications) in relation to accounts to be delivered under this rule as it applies in relation to the statement of affairs.

(5) The accounts must—

- (a) if the liquidator so requires, contain a statutory declaration by the person required to deliver them that the accounts are, to the best of the relevant person's knowledge and belief, accurate and complete; and
- (b) (whether or not they contain a statutory declaration) be delivered to the liquidator within 21 days of the request under paragraph (1), or such longer period as the liquidator may allow.