
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

Further disclosure

5.19.—(1) The liquidator may at any time require a nominated person to deliver (in writing) further information amplifying, modifying or explaining any matter contained in the statement of affairs, or in accounts delivered under the Act or these Rules.

(2) The information must—

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