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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 347**

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

**PART 5**

**WINDING UP BY THE COURT**

**CHAPTER 6**

**The liquidator**

**Final account prior to dissolution (section 146)**

**5.33.**—(1) The final account which the liquidator is required to make up under section 146(2)(1) and deliver to creditors must comply with the requirements of rule 7.9.

(2) When the account is delivered to the creditors it must be accompanied by a notice which states—

- (a) that the company's affairs are fully wound up;
- (b) that a creditor may object to the release of the liquidator by giving notice in writing to the liquidator before the end of the prescribed period;
- (c) that the prescribed period is the period ending 28 days after delivery of the notice;
- (d) that the liquidator will vacate office under section 172(8)(2) as soon as the liquidator has complied with section 146(4) by filing with the court and delivering to the registrar of companies and AiB the final account and notice containing the statement required by section 146(4)(b) of whether any creditors have objected to the liquidator's release; and
- (e) that the liquidator will be released under section 174(4)(d)(ii)(3) at the same time as vacating office unless any of the creditors objected to the release.

(3) The liquidator must deliver a copy of the notice under section 146(4) to the Accountant of Court.

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(1) Section 146 is prospectively substituted by paragraph 38 of schedule 9 of the Small Business, Enterprise and Employment Act 2015 (c.26) ("the 2015 Act").  
(2) A new subsection (8) is prospectively substituted by paragraph 43(4) of schedule 9 of the 2015 Act.  
(3) A new subsection (4)(d)(ii) is prospectively substituted by paragraph 45(4) of schedule 9 of the 2015 Act.