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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 347**

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

**PART 7**

**WINDING UP - REPORTING, ACCOUNTS,  
REMUNERATION, CLAIMS AND DISTRIBUTIONS**

**CHAPTER 4**

**Claims by creditors**

**False claims or evidence**

**7.17.** If a creditor produces under rule 7.16 a statement of claim or documentary evidence of debt or other evidence which is false—

- (a) the creditor is guilty of an offence unless the creditor shows that the creditor neither knew nor had reason to believe that the statement of claim or documentary evidence of debt or other evidence was false;
- (b) the company is guilty of an offence if the company—
  - (i) knew or became aware that the statement of claim or documentary evidence of debt or other evidence was false; and
  - (ii) failed as soon as practicable after acquiring such knowledge to report it to the liquidator.