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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 1**

**Reporting**

**Remuneration and outlays etc.: creditors' voluntary winding up and winding up by the court**

**7.6.—**(1) The information referred to in rule 7.4(1)(e)(ii) is—

- (a) in respect of any accounting period ending during, or coinciding with the end of, the period of the report after the end of which the liquidator has made or intends to make a submission under rule 7.11(2)(a) to (c) (determination of outlays and remuneration: creditors' voluntary winding up and winding up by the court), the information referred to there;
- (b) in respect of any accounting period ending during, or coinciding with the end of, the period of the report after the end of which the liquidator has not made and is not making a submission under rule 7.11(2)(a) to (c)—
  - (i) a statement of the nature and amounts of the liquidator's outlays during the accounting period; and
  - (ii) an estimate of the remuneration due to the liquidator during the accounting period and the basis or bases set out in rule 7.11(8)(a) to (c) on which the estimate is based.

(2) Where paragraph (1)(b) applies the progress report must also contain the information described in that paragraph for any previous accounting period ending before the period of report unless the liquidator has made a submission under rule 7.11(2)(a) to (c) in respect of that accounting period.