
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 347

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

PART 3

MEMBERS' VOLUNTARY WINDING UP

CHAPTER 2

The liquidator

Final account prior to dissolution (section 94)

3.12.—(1) The final account which the liquidator is required to make up under section 94 must comply with the requirements of rule 7.9.

(2) When the account is delivered to the members under section 94(2) it must be accompanied by a notice which states that—

- (a) the company's affairs are fully wound up;
- (b) the liquidator having delivered copies of the account to the members must, within 14 days of the date on which the account is made up, deliver a copy of the account to the registrar of companies and AiB; and
- (c) the liquidator will vacate office under section 171(6) and be released under section 173(2)
 - (d) on delivering the final account to the registrar of companies and AiB.

(3) The copy of the account which the liquidator must deliver to the registrar of companies and AiB under section 94(3) must be accompanied by a notice stating that the liquidator has delivered the final account of the winding up to the members in accordance with section 94(2).

Changes to legislation:

There are currently no known outstanding effects for the The Insolvency (Scotland) (Receivership and Winding up) Rules 2018, Section 3.