

SCHEDULES

SCHEDULE 4

MORATORIUMS IN GREAT BRITAIN: TEMPORARY PROVISION

PART 4

TEMPORARY RULES: SCOTLAND

Priority of moratorium debts etc in subsequent winding up

- 82 (1) Where section 174A of the Insolvency Act 1986 applies, the moratorium debts and pre-moratorium debts mentioned in subsection (2)(b) of that section are payable in the following order of priority—
- (a) amounts payable in respect of goods or services supplied during the moratorium under a contract where, but for section 233B(3) or (4) of that Act, the supplier would not have had to make that supply;
 - (b) wages or salary arising under a contract of employment;
 - (c) other debts or other liabilities apart from the monitor’s remuneration or expenses;
 - (d) the monitor’s remuneration or expenses.
- (2) In this paragraph “wages or salary” has the same meaning as in section [A18](#) of the Insolvency Act 1986.