
STATUTORY INSTRUMENTS

2021 No. 1025

**The Insolvency (Scotland) (Receivership
and Winding up) (Amendment) Rules 2021**

PART 2

Miscellaneous amendments of the Insolvency Rules

Amendment of Part 5 of the Insolvency Rules

11.—(1) Rule 5.13 (statement of affairs: contents and delivery) is amended as follows.

(2) In paragraph (1) after “contain” insert “the following, and where paragraph (1B) applies, the information specified in that paragraph”.

(3) After paragraph (1) insert—

“(1A) Paragraph (1B) applies if a moratorium under Part A1 of the Act is or has been in force for the company at any time within the period of 12 weeks ending with the day on which the winding up petition is presented.

(1B) Where this paragraph applies the statement of affairs must contain the following—

- (a) the matters specified in paragraph (1)(a) to (e) and (g); and
- (b) the information specified in paragraph (1)(f) but with the effect specified in paragraph (1C).

(1C) Where paragraph (1B) applies—

- (a) the summary of the liabilities of the company must, in addition, set out which of the debts owed by the company are—
 - (i) moratorium debts; or
 - (ii) priority pre-moratorium debts

within the meaning given by section 174A; and

- (b) sub-paragraph 1(e)(iv) has effect as if the reference to preferential creditors included references to moratorium debts and priority pre-moratorium debts within the meaning given by section 174A.
- (c) paragraph (1)(f)(i), (ii) and (vii) has effect as if the reference to preferential debts included references to moratorium debts and priority pre-moratorium debts within the meaning given by section 174A.”.