Guide to the destination of the Insolvency (Scotland) Rules 1986 (SI 1986/1915) in The Insolvency (Scotland) (Receivership and Winding up) Rules 2018 (SSI 2018/347) (and The Insolvency (Scotland) (Company Voluntary Arrangements and Administration) Rules 2018 (SI 2018/1082)

This table indicates the destinations of provisions in the 1986 Rules. The 2018 Rules broadly derive from the 1986 Rules - however there is rarely an exact match as the structure of the 2018 Rules is different and the language has been modernised in a bid to make the provisions easier to digest. There has also been a number of significant changes, most notably the fact that the rules now span two instruments broadly reflecting the reserved and devolved arrangements that apply to corporate insolvency. Furthermore, the information requirements previously contained in forms have now been imported into the relevant rule as specified content.

It is the intention that this document allows the user to connect individual rules with the relevant provisions of the 1986 Act and identify where the rules derive from. It is hoped that this will assist users who have been using the 1986 Rules for many years and have a good working knowledge of the layout and the provisions. The provisions made in The Receivers (Scotland) Regulations 1986 have been brought into The Insolvency (Scotland) (Receivership and Winding up) Rules 2018. The statutory instruments that comprise the new rules each make specific provision for documents to be retained in the Sederunt Book at rule 1.54 and Schedule 4.

Finally, the new Rules try to avoid copying out of the primary legislation. Instead they contain many references to the Insolvency Act 1986 to enable the user to connect individual rules with the relevant provisions of the Act that the Rules supplement.

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