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the accountant in bankruptcy aib the scottish equivalent of the insolvency service reports that the number of scottish companies becoming insolvent or entering receivership increased by over 80 in the second quarter of 2021 22 with 211 companies becoming insolvent compared with 117 in the same quarter of 2020 21

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liquidation this information only applies in scotland a company will be insolvent if it can t pay its debt when they are due or if its liabilities are greater than the assets it holds insolvency is also the term that describes the legal procedures that are used to help a company that has become insolvent what are insolvency proceedings

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number of personal insolvencies count and the rate per 10 000 adult aged 16 population ratio in scotland by local authority this ratio provides a representative picture of the concentration of bankruptcies and ptds in scotland

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insolvency in scotland back to basics part 1 winding up this is the first article in back to basics a series of articles looking at insolvency processes in scotland in this article i examine the court process for winding up a company

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last updated 1 oct 2021 insolvency cases about an individual have an appointed trustee that is either the accountant in bankruptcy aib or an insolvency practitioner ip in all insolvency cases about a company an ip is appointed if the aib or ip knows that you re a creditor they ll contact you automatically

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the register of insolvencies the register is an online public register which holds information on the insolvency of individuals and businesses in scotland and

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insolvency in scotland back to basics part 2 sequestration bankruptcy this is the second article in back to basics a series of articles looking at insolvency processes in scotland this article will examine the court process for sequestration focusing on petitions by creditors

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updated 10 march 2022 applies to scotland publication for england publication for northern ireland publication for wales this guidance provides a basic overview of insolvency proceedings

commentary company insolvency statistics october to Dec 14 2022

the number of company insolvencies was the highest annual number since 1993 cvls increased by 9 from 2022 to a new record high number in the time series going back to 1960 numbers of

corporate insolvency is it all that different in scotland Nov 13 2022

just like in england and wales the insolvency act 1986 provisions mean that transactions that are entered into by a company before a formal insolvency process begins can be challenged in scotland if they are detrimental to the company s creditors however there are some important differences in the law between both jurisdictions

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