



STATUTORY INSTRUMENTS.

**S.I. No. 725 of 2021**

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COMPANIES ACT 2014 (SECTION 12A(1)) (COVID-19) (NO. 2) ORDER  
2021

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COMPANIES ACT 2014 (SECTION 12A(1)) (COVID-19) (NO. 2) ORDER  
2021

WHEREAS the Companies (Miscellaneous Provisions) (Covid-19) Act 2020 (No. 9 of 2020), having regard to the risk to human life and public health posed by the spread of the disease known as Covid-19 and in response to the economic difficulties caused by that disease, made exceptional provision;

AND WHEREAS Part 2 of the said Act amended the Companies Act 2014 (No. 38 of 2014) to make exceptional provision in relation to the operation of certain provisions of the Companies Act 2014 for a certain period and such other period (if any) as may be specified by order of the Government;

AND WHEREAS the definition of “interim period” (inserted by section 3 of the Companies (Miscellaneous Provisions) (Covid-19) Act 2020) in section 2 of the Companies Act 2014 has defined that period as beginning on the commencement of section 3 of the Companies (Miscellaneous Provisions) (Covid-19) Act 2020 and ending on 31 December 2020, and such other period (if any) as may be specified by order under section 12A of the Companies Act 2014;

AND WHEREAS the Minister for Enterprise, Trade and Employment (as adapted by the Business, Enterprise and Innovation (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 519 of 2020)) by order dated 20 August 2020 entitled the Companies (Miscellaneous Provisions) (Covid-19) Act 2020 (Commencement) Order 2020 (S.I. No. 320 of 2020) appointed the 21st day of August 2020 as the day on which the Companies (Miscellaneous Provisions) (Covid-19) Act 2020 came into operation;

AND WHEREAS subsection (1) of section 12A of the Companies Act 2014 provided that the Government may, at the request of the Minister for Enterprise, Trade and Employment made after consultation with the Minister for Health, from time to time, by order extend the interim period, either generally or with reference to any particular purpose or provision, for such period as they consider appropriate if they are satisfied that, having had regard to the matters referred to in paragraphs (a) to (d) of the said subsection (1) section 12A, the making of such order is in the public interest;

AND WHEREAS the Government by order dated 15th December 2020 entitled the Companies Act 2014 (Section 12A(1)) (Covid-19) Order 2020 (S.I. No. 672 of 2020) specified the period beginning on 1 January 2021 and ending on 9 June 2021 as the period to which the interim period, as defined in section 2 (amended by section 3 of the Companies (Miscellaneous Provisions) (Covid-

19) Act 2020) of the Companies Act 2014, shall be extended in respect of the amendments effected by sections 3 to 9, section 11, sections 13 to 16 and sections 18 to 25 of the Companies (Miscellaneous Provisions) (Covid-19) Act 2020;

AND WHEREAS the Government by further order dated 18 May 2021 entitled the Companies Act 2014 (Section 12A(1)) (Covid-19) Order 2021 (S.I. No. 254 of 2021) specified the period beginning on 10 June 2021 and ending on 31 December 2021 as the period to which the interim period, as defined in section 2 (amended by section 3 of the Companies (Miscellaneous Provisions) (Covid-19) Act 2020) of the Companies Act 2014, shall be extended in respect of the amendments effected by sections 3 to 9, section 11, sections 13 to 16 and sections 18 to 25 of the Companies (Miscellaneous Provisions) (Covid-19) Act 2020;

AND WHEREAS the Minister for Enterprise, Trade and Employment, having consulted with the Minister for Health, has made a request in accordance with subsection (1) of section 12A of the Companies Act 2014;

Now the Government, being satisfied that, having had regard to the matters referred to in paragraphs (a) to (d) of subsection (1) of section 12A of the Companies Act 2014, the making of such order is in the public interest and, in exercise of the powers conferred on them by subsection (1) of section 12A of the Companies Act 2014, hereby order as follows:

1. This Order may be cited as the Companies Act 2014 (Section 12A(1)) (Covid-19) (No. 2) Order 2021.

2. In this Order “Act of 2020” means the Companies (Miscellaneous Provisions) (Covid-19) Act 2020 (No. 9 of 2020).

3. The period beginning on 1 January 2022 and ending on 30 April 2022 is hereby specified as the period to which the interim period as defined in section 2 (amended by section 3 of the Act of 2020) of the Companies Act 2014 (No. 38 of 2014) shall be extended in respect of the amendments effected by the following sections of the Act of 2020:

- (a) sections 3 to 9;
- (b) section 11;
- (c) sections 13 to 16;
- (d) sections 18 to 25.



GIVEN under the Official Seal of the Government,  
7 December, 2021.

MICHEÁL MARTIN,  
Taoiseach.

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