STATUTORY RULES OF NORTHERN IRELAND

2025 No. 14

COMPANIES

The Companies (Disqualification Orders) (Amendment) Regulations (Northern Ireland) 2025

Made - - - -	*30th January 2025*
Coming into operation -	*28th February 2025*

The Department for the Economy(**a**) makes the following Regulations in exercise of the powers conferred by Article 22(1) and (7) of the Company Directors Disqualification (Northern Ireland) Order 2002(**b**).

Citation and commencement

1. These Regulations may be cited as the Companies (Disqualification Orders) (Amendment) Regulations (Northern Ireland) 2025 and come into operation on 28th February 2025.

Interpretation

2. In these Regulations–

"High Court" means His Majesty's High Court of Justice in Northern Ireland;

"the Order" means the Company Directors Disqualification (Northern Ireland) Order 2002.

Amendment of the Companies (Disqualification Orders) Regulations (Northern Ireland) 2010

3. The Companies (Disqualification Orders) Regulations (Northern Ireland) 2010(**c**) are amended as set out in regulations 4 to 9.

4. Regulation 2 (Interpretation) is amended as follows–

(a) In the definition of "disqualification order" at the end insert "or an order of the High Court under section 8ZF or 8ZG of the Company Directors Disqualification Act 1986".

(b) In the definition of "disqualification undertaking" at the end insert "or an undertaking accepted by an officer of Revenue and Customs under section 8ZF or 8ZG of the

(**a**) Formerly the Department of Enterprise, Trade and Investment; see section 1(3) of the Departments Act (Northern Ireland) 2016 (2016 c. 5 (N.I.)).

(**b**) S.I. S.I. 2002/3150 (N.I. 4). Article 22 was amended by paragraph 211 of Schedule 1 to the Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), Article 4(8) of the Company Directors Disqualification (Amendment) (Northern Ireland) Order 2005 (S.I. 2005/1454 (N.I. 9)), paragraph 9(13) of Schedule 8 to the Small Business, Enterprise and Employment Act 2015 (c.26) and by paragraph 232 of Schedule 1 to the Enterprise and Regulatory Reform Act 2013 (Competition) (Consequential, Transitional and Saving Provisions) Order 2014 (S.I. 2014/892).

(**c**) S.R 2010 No. 184, as amended by S.I. 2015/1651.

Company Directors Disqualification Act 1986, insofar as these two sections extend to Northern Ireland".

(c) In the definition of "grant of leave" insert at the end "or of section 1(1)(a) or 1A(1)(a) of the Company Directors Disqualification Act 1986 as they extend to Northern Ireland.".

(d) After the definition of "grant of leave "insert–

"High Court" means His Majesty's High Court of Justice in Northern Ireland;

"officer of Revenue and Customs" has the meaning given by section 2(1) of the Commissioners for Revenue and Customs Act 2005.

5. Omit regulation 4.

6. In Schedule 1, for form DQ01n substitute form DQ01n as set out in Part 1 of the Schedule to these Regulations.

7. In Schedule 2, for form DQ02n substitute form DQ02n as set out in Part 2 of the Schedule to these Regulations.

8. In Schedule 3, for form DQ03n substitute form DQ03n as set out in Part 3 of the Schedule to these Regulations.

9. In Schedule 4, for form DQ04n substitute form DQ04n as set out in Part 4 of the Schedule to these Regulations.

Extension of certain of the provisions of Article 22 of the Order to orders made and undertakings accepted under sections 8ZF and 8ZG of the Company Directors Disqualification Act 1986 and leave granted in relation to such orders and undertakings

10. (1) Article 22(1) of the Order is extended to particulars of–

(a) disqualification orders made by the High Court under sections 8ZF and 8ZG of the Company Directors Disqualification Act 1986;

(b) any action taken by the High Court, in consequence of which such an order, or a disqualification undertaking accepted under section 8ZF or 8ZG of the Company Directors Disqualification Act 1986, is varied or ceases to be in force;

(c) the granting of leave by the High Court for a person subject to a disqualification order made by that court under section 8ZF or 8ZG to do anything which the order would otherwise prohibit that person from doing; and

(d) the granting of leave by the High Court for a person subject to a disqualification undertaking accepted under section 8ZF or 8ZG of the Company Directors Disqualification Act 1986 as they extend to Northern Ireland, to do anything which the undertaking would otherwise prohibit that person from doing.

(2) Article 22(2) of the Order is extended to particulars of disqualification orders made by the High Court under sections 8ZF and 8ZG of the Company Directors Disqualification Act 1986 and to leave granted in relation to such orders.

(3) Article 22(3) of the Order is extended to particulars of disqualification undertakings accepted under sections 8ZF and 8ZG of the Company Directors Disqualification Act 1986 as they extend to Northern Ireland, and to leave granted in relation to such undertakings.

(4) Article 22(4) of the Order is extended to entries in the register and particulars relating to them in respect of disqualification orders made or disqualification undertakings accepted under sections 8ZF and 8ZG of the Company Directors Disqualification Act 1986.

Sealed with the Official Seal of the Department for the Economy on 30th January 2025



Conor Murphy
Minister for the Economy

SCHEDULE

Regulations 6 to 9

PART 1

In accordance with the Companies (Disqualification Orders) Regulations (Northern Ireland) 2010 as amended by the Small Business, Enterprise and Employment Act 2015 (Consequential Amendments) (Insolvency and Company Directors Disqualification) Regulations 2015.

DQ01n

Disqualification order against an individual in Northern Ireland

Companies House – for the record

✓ **What this form is for**
You may use this form to give notice of a disqualification order against an individual in Northern Ireland.

✗ **What this form is NOT for**
You cannot use this form to file a disqualification order against a corporate body in Northern Ireland. To do this, please use form DQ02n 'Disqualification order against a corporate body in Northern Ireland'.

1 **Disqualification Order (Northern Ireland) 2002 & Disqualification Act 1986**

Please tick the Article of the Company Directors Disqualification (Northern Ireland) Order (CDDNIO) 2002 or the section of the Company Directors Disqualification Act (CDDA) 1986 under which the order was made:

☐ A5	☐ A6	☐ A7	☐ A8
☐ ABA	☐ A9	☐ A11	☐ A11A
☐ A11D	☐ A13A	☐ A14	☐ Section 8ZG CDDA
☐ Section 8ZF CDDA			

→ **Filling in this form**
Please complete in typescript or in bold black capitals.

All fields are mandatory, unless specified or indicated by *

2 **Individual's details**

Please give the name of the individual against whom the order was made.

Title *	
Forename(s)	
Surname	
Date of birth	d d m m y y y y
Nationality	

3 Individual's address ❶

Building name/ number	
Street	
Post town	
County/Region	
Postcode	
Country	

❶ **Address**
Please show the last known address of the disqualified director (e.g. as shown on documents submitted to the court).

Section 243 Exemption
Please tick the following box if the director is in the process of applying for, or has been granted exemption by the Registrar from disclosing their usual residential address to credit reference agencies under section 243 of the Companies Act 2006.

☐

4 Disqualification details

Date of order ❶	d d m m y y y y
Period of disqualification ❷	
Disqualification start date ❸	d d m m y y y y
Company/LLP name ❹	
Case number	

❶ **Date of order**
Please enter the date on which the order was made.

❷ **Period of disqualification**
Please enter the period of disqualification specified in the order.

❸ **Disqualification start date**
Unless the court indicates otherwise, this will be 21 days from the date of the order.

❹ **Company/LLP name**
Please give the name(s) of the company(ies)/LLP(s) in respect of the conduct leading to disqualification.

5 Signature

Signature	
Name/Position	
Court	

DQ01n

Disqualification order against an individual in Northern Ireland

Presenter information

You do not have to give any contact information, but providing your contact details will assist Companies House if a query arises on the form. The contact information you give will be visible to searchers of the public record.

Court Officer Contact

Court Name

Address

Post town

County/Region

Postcode

Country

DX

Telephone

Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ You have indicated which Article of the CDDNIO or section of the CDDA applies in section 1.
- ☐ You have provided details of the individual as required by sections 2 and 3.
- ☐ You have completed the required information in section 4.
- ☐ You have signed the form.

Where to send

When completed and signed, please send to:

Secretary of State, C/O The Subpoena Clerk,
The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Also send a copy to the Department for the Economy, Insolvency Service, Adelaide House, 39-49 Adelaide Street, Belfast, BT2 8FD.

PART 2

In accordance with the Companies (Disqualification Orders) Regulations (Northern Ireland) 2010 (as amended by the Small Business, Enterprise and Employment Act 2015 (Consequential Amendments) (Insolvency and Company Directors Disqualification) Regulations 2015).

DQ02n

Disqualification order against a corporate body or firm in Northern Ireland

Companies House for the record

✓ **What this form is for**
You may use this form to give notice of a disqualification order against a corporate body or firm in Northern Ireland.

✗ **What this form is NOT for**
You cannot use this form to file a disqualification order against an individual in Northern Ireland. To do this, please use form DQ01n 'Disqualification order against an individual in Northern Ireland'.

1 Disqualification Order (Northern Ireland) 2002 & Disqualification Act 1986

Please tick the Article of the Company Directors Disqualification (Northern Ireland) Order (CDDNIO) 2002 or the section of the Company Directors Disqualification Act (CDDA) 1986 under which the order was made.

☐ A5	☐ A6	☐ A7	☐ A8
☐ A8A	☐ A9	☐ A11	☐ A11A
☐ A11D	☐ A13A	☐ A14	☐ Section 8ZG CDDA
☐ Section 8ZF CDDA			

→ **Filling in this form**
Please complete in typescript or in bold black capitals.

All fields are mandatory unless specified or indicated by *

2 Corporate details

Please give the name of the corporate body or firm against which the order was made.

Corporate body/firm name

Registered number (if any)

Country of registration

3 Address ❶

Building name/ number

Street

Post town

County/Region

Postcode

Country

❶ **Registered or principal address**
Please enter the address of the registered or principal office in Northern Ireland of the corporate body at the date of the order.

4 Disqualification details

Date of order ❶	d d m m y y y y
Period of disqualification ❷	
Disqualification start date ❸	d d m m y y y y
Company/LLP name ❹	
Case number	

❶ **Date of order**
Please enter the date on which the order was made.

❷ **Period of disqualification**
Please enter the period of disqualification specified in the order.

❸ **Disqualification start date**
Unless the court indicates otherwise, this will be 21 days from the date of the order.

❹ **Company/LLP name**
Please give the name(s) of the company(ies)/LLP(s) in respect of the conduct leading to disqualification.

5 Signature

Signature	
Name/Position	
Court	

DQ02n

Disqualification order against a corporate body or firm in Northern Ireland

Presenter information

You do not have to give any contact information, but providing your contact details will assist Companies House if a query arises on the form. The contact information you give will be visible to searchers of the public record.

Court Officer Contact

Court name

Address

Post town

County/Region

Postcode

Country

DX

Telephone

Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ You have indicated which Article of the CDDNIO or section of the CDDA applies in section 1.
- ☐ You have provided details of the corporate body or firm as required by sections 2 and 3.
- ☐ You have completed the required information in section 4.
- ☐ You have signed the form.

Where to send

When completed and signed, please send to:

Secretary of State, C/O The Subpoena Clerk, The Registrar of Companies, Companies House, Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Also send a copy to the Department for the Economy, Insolvency Service, Adelaide House, 39-49 Adelaide Street, Belfast, BT2 8FD.

In accordance with the Companies (Disqualification Orders) Regulations (Northern Ireland) 2010.

DQ03n

Grant of leave in relation to a disqualification order or disqualification undertaking in Northern Ireland

Companies House

✓ **What this form is for**
You may use this form to give notice of a grant of leave in relation to a disqualification order or disqualification undertaking in Northern Ireland.

✗ **What this form is NOT for**
You cannot use this form to give notice of a variation or cessation of a disqualification order or disqualification undertaking in Northern Ireland. To do this, please use form DQ04n 'Variation or cessation of a disqualification order or disqualification undertaking in Northern Ireland'.

1 Disqualification details

Disqualification order/ undertaking date ❶ d d m m y y y y

Leave granted in relation to: ❷

☐ Disqualification order.
☐ Disqualification undertaking.

Name of the court ❸

→ **Filling in this form**
Please complete in typescript or in bold black capitals.

All fields are mandatory unless specified or indicated by *

❶ **Date of disqualification order/acceptance**
Please enter the date of disqualification order or acceptance by the Department for the Economy, by the Competition and Markets Authority or a specified regulator, or by an officer of Revenue and Customs of undertaking in relation to which leave was granted.

❷ Please tick one box.

❸ **Name of court**
Please enter the name of the court which made the disqualification order in relation to which leave was granted.

2 Name of person to whom leave was granted

Title *

Forename(s) ❹

Surname/Corporate name

Date of birth ❹ d d M m y y y y

Nationality ❹

Registered number (if any)

Country of registration

❹ The forename(s), date of birth and nationality fields only need to be completed for an individual.

3 Name in which disqualification order was made

Is the name in which the disqualification order was made different to that shown in section 2?

→ **Yes** Please enter the name and relevant details below.
→ **No** Go to Section 4.

Title *	
Forename(s) ❶	
Surname/Corporate name	
Date of birth ❶	d d m m y y y y
Nationality ❶	
Registered number (if any)	

❶ The forename(s), date of birth and nationality fields only need to be completed for an individual.

4 Disqualification details

Date on which leave was granted	d d m m y y y y
Company/Limited Liability Partnership (LLP) name ❷	
Expiry date of leave	d d m m y y y y

❷ **Company/LLP name**
Please give the name of the company or LLP in respect of which leave was granted. In the case of leave to promote or form a company or LLP, please give the proposed name or, if not available, a brief description of the activities of the intended company or LLP.

5 Activity for which leave was granted

Please tick the appropriate box(es) to indicate the activity for which leave was granted.

- ☐ Promotion.
- ☐ Formation.
- ☐ Directorship or other participation in management of a company.
- ☐ Designated member/member or other participation in management of an LLP.
- ☐ Receivership in relation to a company or LLP.

6 Signature

Signature	
Name/Position	

Court

DQ03n

Grant of leave in relation to a disqualification order or disqualification undertaking in Northern Ireland

Presenter information

You do not have to give any contact information, but providing your contact details will assist Companies House if a query arises on the form. The contact information you give will be visible to searchers of the public record.

Court Officer Contact

Court name

Address

Post town

County/Region

Postcode

Country

DX

Telephone

Where to send

When completed and signed, please send to:

Secretary of State, C/O The Subpoena Clerk,
The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Also send a copy to the Department for the Economy, Insolvency Service, Adelaide House, 39-49 Adelaide Street, Belfast, BT2 8FD.

✓ Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ You have provided all the information required in section 1.
- ☐ You have given the name of the person to whom the leave is granted in sections 2 and/or 3.
- ☐ You have completed section 4 in full.
- ☐ You have ticked the relevant box(es) in section 5.
- ☐ You have signed the form.

In accordance with the Companies (Disqualification Orders) Regulations (Northern Ireland) 2010.

DQ04n

Variation or cessation of a disqualification order or disqualification undertaking in Northern Ireland

Companies House – for the record

✓ **What this form is for**
You may use this form to give notice of a variation or cessation of a disqualification order or disqualification undertaking in Northern Ireland.

✗ **What this form is NOT for**
You cannot use this form to give notice of a grant of leave in relation to a disqualification order or disqualification undertaking in Northern Ireland. To do this, please use form DQ03n 'Grant of leave in relation to a disqualification order or disqualification undertaking in Northern Ireland'.

1 Disqualification details

Original disqualification order/undertaking date ❶

d d m m y y y y

Variation or cessation of ❷

☐ Disqualification order.
☐ Disqualification undertaking.

→ **Filling in this form**
Please complete in typescript or in bold black capitals.

All fields are mandatory unless specified or indicated by *

❶ **Date of disqualification order/undertaking**
Please enter the date on which the disqualification order was originally made by the court or disqualification undertaking was accepted by the Department for the Economy, the Competition and Markets Authority or a specified regulator, or by an officer of Revenue and Customs.

❷ **Variation or cessation**
Please tick one box.

2 Name of person subject to disqualification order or disqualification undertaking

Title *

Forename(s) ❸

Surname/Corporate name

Date of birth ❸ d d M m y y y y

Nationality ❸

Registered number (if any)

Country of registration

❸ The forename(s), date of birth and nationality fields only need to be completed for an individual.

3 Details of the court

Name of the Court ❹

Date of action taken by the court — d d m m y y y y

Case number

❹ Please give the name of the court where action was taken to cease or vary the order or undertaking.

4 Details of cessation or variation

Please tick a box to indicate the result of the court's action. ❶

☐ **A**. Order or undertaking ceased to be in force.
☐ **B**. Order or undertaking varied.

Did you tick B 'Order or undertaking varied'?
→ **Yes** Please complete section 5 'Order or undertaking varied'.
→ **No** Please go to section 6 'Signature'.

❶ Please tick one box.

5 Order or undertaking varied

Period of disqualification ❷

Start date ❸ — d d m m y y y y

❷ **Period of disqualification**
Please state the period of disqualification now specified in the order or undertaking.

❸ **Start date**
Please insert the start date of the period of disqualification. Unless the Court ordered otherwise, the period of disqualification would have begun 21 days from the date of the original order.

6 Signature

Signature

Name/Position

Court

DQ04n

Variation or cessation of a disqualification order or disqualification undertaking in Northern Ireland

Presenter information

You do not have to give any contact information, but providing your contact details will assist Companies House if a query arises on the form. The contact information you give will be visible to searchers of the public record.

Court Officer Contact

Court name

Address

Post town

County/Region

Postcode

Country

DX

Telephone

Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ You have provided the details of the original disqualification order or undertaking required in section 1.
- ☐ You have given the name of the person subject to the disqualification order or undertaking in section 2.
- ☐ You have completed section 3 of the form in full.
- ☐ You have ticked the box in section 4 to confirm whether the order or undertaking has been varied or ceased to be in force.
- ☐ You have signed the form.

Where to send

When completed and signed, please send to:

Secretary of State, C/O The Subpoena Clerk,
The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Also send a copy to the Department for the Economy, Insolvency Service, Adelaide House, 39-49 Adelaide Street, Belfast, BT2 8FD.

EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations are made in consequence of the insertion by section 32 of and Schedule 13 to the Finance Act 2024, of new sections 8ZF and 8ZG both of which extend to Northern Ireland, into the Company Directors Disqualification Act 1986 ("the 1986 Act").

These Regulations amend the Companies (Disqualification Orders) Regulations (Northern Ireland) 2010 ("the 2010 Regulations") and expand the ambit Article 22 of the Company Directors Disqualification (Northern Ireland) Order 2002 (the 2002 Order") so that the duties which that Article places court clerks under to supply information about disqualification orders and undertakings to the Department for the Economy ("the Department") and the Secretary of State (for Business and Trade) and the duties which it places the Department under to record information about disqualification orders and undertakings in its register, will apply in the case of orders made and undertakings given under the two new sections as they extend to Northern Ireland."

Sections 8ZF and 8ZF enable persons who are, or have been, directors of companies carrying on business as promoters of tax avoidance schemes to be disqualified.

If the company has been wound up the Northern Ireland High Court section 8ZF makes it possible for an officer of Revenue and Customs to apply to the Court to have its directors disqualified and obliges the Court to make a make a disqualification order if they do. As an alternative the officer could accept a disqualification undertaking if satisfied that it would be in the public interest to do so. Disqualification under section 8ZF lasts for between two and fifteen years.

In the case of companies engaged in promotion of tax avoidance schemes which have not been wound up, section 8ZG enables the Northern Ireland High Court to make a disqualification order on the application of an officer of Revenue and Customs if the Court is satisfied that the conduct of a past or present director makes them unfit to be concerned in the management of a company. It will again be possible for the officer to accept a disqualification undertaking if satisfied that it would be in the public interest to do so.

There is no minimum disqualification period under section 8ZG but there is a maximum term of fifteen years.

Regulations 3 to 9 amend the 2010 regulations.

Regulation 4 extends the definitions of "disqualification order" and "disqualification undertaking" in Regulation 2 of the 2010 Regulations, so as to include disqualification orders made by the Northern Ireland High Court and disqualification undertakings accepted by officers of Revenue and Customs under sections 8ZF and 8ZG of the 1986 Act as they extend to Northern Ireland.

Regulation 4 extends the definition of leave in relation to disqualification orders and undertakings which is in Regulation 2 of the 2010 Regulations to include leave granted for the purposes of sections 1(1)(a) and 1A(1)(a) of the CDDA as they extend to Northern Ireland and inserts definitions of the "High Court" and "officer of Revenue and Customs".

Regulation 5 revokes Regulation 4 in the 2010 Regulations.

Regulations 6 to 9 and the Schedule provide for the substitution of the forms in schedules 1 to 4 to the 2010 Regulations.

Regulation 10 is made under the power in paragraph 7 of Article 22 of the 2002 Order and amends that Article.

Article 22 has heretofore dealt solely with requirements relating to the registration of disqualification orders and undertakings made under the 2002 Order.

Paragraph 1 of Regulation 10 extends paragraph 1 of Article 22 with effect that the requirements for the clerk of the court to furnish particulars about the matters listed in that paragraph to the Department and the Secretary of State will apply in cases where a disqualification order has been made by the Northern Ireland High Court under sections 8ZF and 8ZG of the 1986 Act or a disqualification undertaking has been accepted under those two sections.

Paragraph (2) of Regulation 10 extends paragraph 2 of Article 22 with effect that the Department will be required to record in its register of disqualification orders particulars of disqualification orders made by the Northern Ireland High Court under sections 8ZF and 8ZG of the 1986 Act and of leave granted to persons subject to such orders to do anything which the order would otherwise prohibit.

Paragraph 3 of Regulation 10 extends paragraph 3 of Article 22 with effect that the Department will be required to include in its register of disqualification orders particulars of disqualification undertakings accepted under sections 8ZF and 8ZG of the 1986 Act, as they extend to Northern Ireland, and of leave granted in relation to such undertakings.

Paragraph 4 of Regulation 10 extends paragraph 4 of Article 22 with effect that it will oblige the Department to expunge from its register of disqualification orders all information about disqualification orders made and disqualification undertakings accepted under sections 8ZF and 8ZG of the 1986 Act on their ceasing to be in force.

A regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen. An Explanatory Memorandum is published alongside the instrument at www.legislation.gov.uk

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