STATUTORY RULES OF NORTHERN IRELAND

2026 No. 17

INSOLVENCY

The Disqualified Directors Compensation Orders (Fees) Order (Northern Ireland) 2026

Made - - - - 11th February 2026

Affirmed by Resolution of the Assembly on 13th April 2026

Coming into operation in accordance with Article 1

The Department for the Economy(**a**) with the concurrence of the Department of Finance, makes the following Order in exercise of the powers conferred by Article 361(1)(b) of the Insolvency (Northern Ireland) Order 1989(**b**) read in conjunction with Article 24(1) of the Company Directors Disqualification (Northern Ireland) Order 2002(**c**).

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Disqualified Directors Compensation Orders (Fees) Order (Northern Ireland) 2026 and shall come into operation on the day after the day on which it is affirmed by resolution of the Assembly.

(2) In this Order—

"compensation order" means a court order made under Article 19A(1)(**d**) of the Company Directors Disqualification (Northern Ireland) Order 2002;

"compensation undertaking" means an undertaking accepted by the Department under Article 19A(2) of the Company Directors Disqualification (Northern Ireland) Order 2002; and

"the Department" means the Department for the Economy.

Fees payable in connection with compensation orders and compensation undertakings

2.—(1) The Department is to be paid a fee for performing the function of distributing to a creditor an amount received by the Department in respect of a compensation order or a compensation undertaking.

(2) The fee is to be paid out of the amount received before such a distribution is made to a creditor.

(3) The fee means the aggregate of—

(**a**) Formerly the Department of Enterprise, Trade and Investment; see section 1(3) of the Departments Act (Northern Ireland) 2016 c. 5 (N.I.)
(**b**) S.I. 1989 /2405(N.I. 19)
(**c**) S.I. 2002 No. 3150 (N.I. 4)
(**d**) Article 19A was inserted by section 112 of, and paragraph 8 of Schedule 8, to the Small Business, Enterprise and Employment Act 2015 (c. 26) and was amended by section 3(7), of the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021 (c. 34).

(a) the time spent by the appropriate officials carrying out the Department's function under paragraph (1) in relation to all creditors specified in a compensation order or a compensation undertaking, multiplied by the hourly rate in accordance with the table in the Schedule; and

(b) any necessary disbursements or expenses properly incurred in carrying out that function,

divided equally between the total number of creditors specified in the compensation order or compensation undertaking.

Value Added Tax

3. Where Value Added Tax is chargeable in respect of the provision of a service for which a fee is payable by virtue of this Order, the amount of the Value Added Tax must be paid in addition to the fee.

Sealed with the Official Seal of the Department for the Economy on 11th February 2026

L.S.

Dr Caoimhe Archibald
Minister for the Economy

The Department of Finance concurs

Sealed with the Official Seal of the Department for Finance 11th February 2026

L.S.

Patrick Neeson
A senior officer of the Department of Finance

SCHEDULE

Hourly rates for Department's fee

Grade according to the Insolvency Service grading structure	*Total hourly rate* £
Principal	49
Deputy Principal	36
Examiner/Staff Officer administrator	29
Assistant Examiner/EO1 administrator	26

Trainee Examiner/EO11 administrator	24
Administrative Officer	21
Administrative Assistant	20

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for charging fees for the function of distributing sums paid to the Department for the Economy ("the Department") under the terms of compensation orders and undertakings for the benefit of creditors. The ability for the Department to apply for compensation orders to be made against and to accept compensation undertakings from, disqualified directors under Article 19A of the Company Directors Disqualification (Northern Ireland) Order 2002 (S.I. 2002/3150 (N.I. 4)) was introduced by paragraph 8 of Schedule 8 to the Small Business, Enterprise and Employment Act 2015 (c.26) which came into force on 1st October 2015.

Pursuant to Article 2, the fee is to be satisfied out of the sum to be paid to a creditor in respect of the compensation order or undertaking. Its amount is to be calculated on the basis of the hourly rates set out in the Schedule and any necessary disbursements or expenses properly incurred.

Article 3 sets out when Value Added Tax must also be applied.

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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