
STATUTORY INSTRUMENTS

1989 No. 2405

The Insolvency (Northern Ireland) Order 1989

PART II

COMPANY VOLUNTARY ARRANGEMENTS

Consideration and implementation of proposal

[^{F1}Prosecution of delinquent officers of company

20A.—[^{F2}(1) This Article applies where the approval of a voluntary arrangement in relation to a company has taken effect under Article 17A.]

(2) [^{F3}If it appears to the supervisor that any past or present officer of the company has committed an offence in connection with the voluntary arrangement, the supervisor must forthwith]—

- (a) report the matter to the Department, and
- (b) provide the Department with such information and give the Department such access to and facilities for inspecting and taking copies of documents (being information or documents in the possession or under the control of the ^{F4}... supervisor and relating to the matter in question) as the Department requires.

(3) Where a report is made to the Department under paragraph (2), the Department may, for the purpose of investigating the matter reported to it and such other matters relating to the affairs of the company as appear to it to require investigation, exercise any of the powers which are exercisable by inspectors appointed under [^{F5}section 431 or 432 of the Companies Act 1985] to investigate a company's affairs.

(4) For the purpose of such an investigation any obligation imposed on a person by any provision of [^{F6}the Companies Acts] to produce documents or give information to, or otherwise to assist, inspectors so appointed is to be regarded as an obligation similarly to assist the Department in its investigation.

(5) An answer given by a person to a question put to him in exercise of the powers conferred by paragraph (3) may be used in evidence against him.

(6) However, in criminal proceedings in which that person is charged with an offence to which this paragraph applies—

- (a) no evidence relating to the answer may be adduced, and
- (b) no question relating to it may be asked,

by or on behalf of the prosecution, unless evidence relating to it is adduced, or a question relating to it is asked, in the proceedings by or on behalf of that person.

(7) Paragraph (6) applies to any offence other than an offence under Article 7 or 10 of the Perjury (Northern Ireland) Order 1979 (NI 19) (false statements made on oath otherwise than in judicial proceedings or made otherwise than on oath).

Changes to legislation: *The Insolvency (Northern Ireland) Order 1989, Section 20A is up to date with all changes known to be in force on or before 10 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(8) Where the Director of Public Prosecutions for Northern Ireland institutes criminal proceedings following any report under paragraph (2), the ^{F7}... supervisor, and every officer and agent of the company past and present (other than the defendant), shall give the Director all assistance in connection with the prosecution which he is reasonably able to give.

For this purpose "agent" includes any banker or solicitor of the company and any person employed by the company as auditor, whether that person is or is not an officer of the company.

(9) The High Court may, on the application of the Director of Public Prosecutions for Northern Ireland, direct any person referred to in paragraph (8) to comply with that paragraph if he has failed to do so.]

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| F1 | 2002 NI 6 |
| F2 | Art. 20A(1) substituted (26.6.2020) by Corporate Insolvency and Governance Act 2020 (c. 12) , s. 49(1), Sch. 7 para. 11(2) (with ss. 2(2), 5(2)) |
| F3 | Words in art. 20A(2) substituted (26.6.2020) by Corporate Insolvency and Governance Act 2020 (c. 12) , s. 49(1), Sch. 7 para. 11(3)(a) (with ss. 2(2), 5(2)) |
| F4 | Words in art. 20A(2)(b) omitted (26.6.2020) by virtue of Corporate Insolvency and Governance Act 2020 (c. 12) , s. 49(1), Sch. 7 para. 11(3)(b) (with ss. 2(2), 5(2)) |
| F5 | Words in art. 20A(3) substituted (1.10.2009) by Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941) , arts. 2(1), 8, Sch. 1 para. 107(3)(a) (with art. 10) |
| F6 | Words in art. 20A(4) substituted (1.10.2009) by Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941) , arts. 2(1), 8, Sch. 1 para. 107(3)(b) (with art. 10) |
| F7 | Words in art. 20A(8) omitted (26.6.2020) by virtue of Corporate Insolvency and Governance Act 2020 (c. 12) , s. 49(1), Sch. 7 para. 11(4) (with ss. 2(2), 5(2)) |

Changes to legislation:

The Insolvency (Northern Ireland) Order 1989, Section 20A is up to date with all changes known to be in force on or before 10 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Instrument amended by [1998 c. 11 s. 23 Sch. 5 Pt.1 Ch. 3 para. 40](#)
- Instrument amended (prosp) by [S.I. 1994/279 \(N.I.\) art. 26\(1\)Sch. 2 para. 15](#)

Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- Sch. 9 Pt. 2 para. 66 revoked by [1996 c. 23 s. 107\(2\)Sch. 4](#) (Amendment could not be applied. The relevant affected text is not available on [legislation.gov.uk](#))
- art. 2B inserted by [2016 c. 2 \(N.I.\) s. 2\(1\)](#)
- art. 208ZA applied (with modifications) by S.I. 2021/716, reg. 37A (as inserted) by [S.I. 2023/1399 reg. 12](#) (This amendment not applied to [Legislation.gov.uk](#). S. 208ZA is inserted by the Insolvency (Amendment) Act (Northern Ireland) 2016 (c. 2), s. 1(1) which is currently prospective.)
- art. 208ZA-208ZB inserted by [2016 c. 2 \(N.I.\) s. 1\(1\)](#)
- art. 208ZB applied (with modifications) by S.I. 2021/716, reg. 37A (as inserted) by [S.I. 2023/1399 reg. 12](#) (This amendment not applied to [Legislation.gov.uk](#). S. 208ZB is inserted by the Insolvency (Amendment) Act (Northern Ireland) 2016 (c. 2), s. 1(1) which is currently prospective.)
- art. 345A-345B inserted by [2016 c. 2 \(N.I.\) s. 1\(2\)](#)