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*Number 9 of 2020*

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**Companies (Miscellaneous Provisions) (Covid-19) Act 2020**

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**COMPANIES (MISCELLANEOUS PROVISIONS) (COVID-19) ACT 2020**

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[No. 9.]

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Health Act 1947 (No. 28)

Industrial and Provident Societies (Amendment) Act 1978 (No. 23)

Industrial and Provident Societies Act 1893 (56 & 57 Vict., c. 39)





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*Number 9 of 2020*

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## **COMPANIES (MISCELLANEOUS PROVISIONS) (COVID-19) ACT 2020**

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An Act, 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, to make exceptional provision in relation to the operation of certain provisions of the Companies Act 2014 and the Industrial and Provident Societies Act 1893 for a certain period and such further period (if any) as may be specified by order of the Government and, for that purpose to amend the Companies Act 2014 and the Industrial and Provident Societies Act 1893; to further amend the Companies Act 2014; and to provide for related matters. [1st August, 2020]

**Be it enacted by the Oireachtas as follows:**

### **PART 1**

#### **PRELIMINARY AND GENERAL**

##### **Short title and commencement**

1. (1) This Act may be cited as the Companies (Miscellaneous Provisions) (Covid-19) Act 2020.
- (2) This Act shall come into operation on such day or days as the Minister for Business, Enterprise and Innovation may by order or orders appoint either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.

##### **Definitions**

2. In this Act—
  - “Act of 1893” means the Industrial and Provident Societies Act 1893;
  - “Act of 2014” means the Companies Act 2014.

## PART 2

## AMENDMENT TO COMPANIES ACT 2014

**Amendment of section 2 of Act of 2014**

3. Section 2 of the Act of 2014 is amended, in subsection (1), by the insertion of the following definitions:

“ ‘Covid-19’ means a disease caused by infection with the virus SARS-CoV-2 and specified as an infectious disease in accordance with Regulation 6 of, and the Schedule to, the Infectious Diseases Regulations 1981 (S.I. No. 390 of 1981) or any variant of the disease so specified as an infectious disease in those Regulations;

‘interim period’ means—

- (a) the period beginning on the commencement of *section 3* of the *Companies (Miscellaneous Provisions) (Covid-19) Act 2020* and ending on 31 December 2020, and
- (b) such other period (if any) as may be specified by order under section 12A;”.

**Extension of interim period**

4. The Act of 2014 is amended by the insertion of the following section after section 12:

“12A. (1) The Government may, at the request of the Minister 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 regard to—

- (a) the threat to public health presented by Covid-19,
  - (b) the highly contagious nature of that disease,
  - (c) the need to restrict the movement of persons in order to prevent the spread of the disease among the population and the effect that such restriction may have on travel and meetings, and
  - (d) the need to mitigate the economic effects arising from Covid-19,
- the making of such order is in the public interest.
- (2) Every order under this section shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order is passed by either such House within the next 21 days on which that House sits after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.”.



**Execution of instruments during interim period**

5. The Act of 2014 is amended by the insertion of the following section after section 43:

“**43A.** (1) Subsections (2) to (4) apply to a company during the interim period only and notwithstanding any provision of—

(a) section 43(2)(b) or (3), or

(b) the company’s constitution.

(2) As respects an instrument to be made or executed by a company, other than an instrument to which subsection (3) applies, such an instrument may consist of several documents in like form if—

(a) one such document is signed by a person referred to in section 43(2)(b)(i),

(b) one such document is signed by a person referred to in section 43(2)(b)(ii), and

(c) one such document has the company’s seal affixed to it.

(3) As respects an instrument to be made or executed by a registered person in exercise of the powers of a company, such an instrument may consist of several documents in like form if—

(a) one such document is signed by the registered person,

(b) one such document is signed by a person referred to in section 43(2)(b)(i),

(c) one such document is signed by a person referred to in section 43(2)(b)(ii), and

(d) one such document has the company’s seal affixed to it.

(4) An instrument consisting of several documents that comply with subsection (2) or (3) shall be valid and effective for all purposes as if the documents were, taken together, one document.”.

**General meetings during interim period**

6. Part 4 of the Act of 2014 is amended, in Chapter 6, by the insertion in that Chapter of the following section before section 175:

“**174A.**(1) This section (including any regulations made thereunder) shall apply to the general meetings of a company during the interim period only and shall so apply notwithstanding any other provision of this Act or of the company’s constitution.

(2) This section is in addition to, and does not derogate from, the provisions of subsection (3) of section 175.

- (3) If, as respects the year 2020, the requirement to hold an annual general meeting (the ‘relevant requirement’) would, but for this subsection, fall to be complied with by a company on a date in that year (the ‘relevant date’) that is earlier than 31 December 2020, then the company may opt to satisfy the relevant requirement by its holding the annual general meeting on a date that is a date subsequent to the relevant date (but that is not a date later than 31 December 2020).
- (4) Where a company opts to avail itself of subsection (3), section 341(2) shall apply to the company as if, in that section, the words ‘at the meeting last-mentioned in section 174A(3)’ were substituted for the words ‘not later than 9 months after the financial year end date’.
- (5) A company need not hold a general meeting at a physical venue but may conduct the meeting wholly or partly by the use of electronic communications technology as long as all attendees have a reasonable opportunity to participate in the meeting in accordance with this section.
- (6) (a) A company may provide for participation in a general meeting by providing or facilitating, for that purpose, the use of electronic communications technology, including a mechanism for casting votes by a member, whether before or during the meeting.  
(b) The mechanism referred to in paragraph (a) shall not require the member to be physically present at the general meeting or require the member to appoint a proxy who is to be physically present at the meeting.
- (7) The use of electronic communications technology pursuant to subsection (6) may be made subject only to such requirements or restrictions put in place by the company as are necessary to ensure the identification of attendees and the security of the electronic communications technology, to the extent that such requirements or restrictions are proportionate to the achievement of those objectives.
- (8) A company shall inform attendees, before the general meeting concerned, of any requirements or restrictions which it has put in place pursuant to subsection (7).
- (9) A company that provides for the use of electronic communications technology for participation in a general meeting by an attendee shall ensure, as far as practicable, that—
  - (a) such technology—
    - (i) provides for the security of any electronic communications by the attendee,
    - (ii) minimises the risk of data corruption and unauthorised access, and

- (iii) provides certainty as to the source of the electronic communications,
  - (b) in the case of any failure or disruption of such technology, that failure or disruption is remedied as soon as practicable, and
  - (c) such technology enables the attendee to—
    - (i) hear what is said by the chairperson of the meeting and any person introduced by the chairperson, and
    - (ii) speak and submit questions and comments during the meeting to the chairperson to the extent that the attendee is entitled to do so under the constitution of the company.
- (10) Any temporary failure or disruption of electronic communications technology shall not invalidate the general meeting or any proceedings relating to the meeting.
- (11) Unless such failure or disruption is attributable to any wilful act of the company, a company shall not be liable in respect of any failure or disruption relating to the equipment used by an attendee to access a general meeting by electronic communications technology that occurs and which failure or disruption prevents or interferes with the attendee's participation, by way of such technology, in the meeting.
- (12) Where, in the opinion of the directors of a company, it is deemed necessary—
- (a) in order to comply with the public health guidance of the Government or regulations made under sections 5 and 31A of the Health Act 1947 in respect of the movement or gathering of persons for the purposes of preventing, limiting, minimising or slowing the spread of Covid-19, the directors may, at any time up to the end of the day prior to the day on which a general meeting is to be held and in accordance with section 181A—
    - (i) cancel the meeting,
    - (ii) change the venue of the meeting, or
    - (iii) change the means of holding the meeting (including providing for facilitating attendees to participate in such meeting by way of electronic communications technology),
- or
- (b) due to exceptional and unexpected circumstances, the directors may cancel such meeting at any time prior to the holding of that meeting.
- (13) The Minister may, if he or she considers it appropriate, by regulations make further provision for all or any of the following in relation to

general meetings to be held by way of electronic communications technology:

- (a) the convening and conduct of the meetings;
- (b) attendance at the meetings;
- (c) access to and participation in the meetings.

(14) In this section and sections 181(5)(aa), 181A, 182(2A), 186A, 195A and 1103(2)(aa)—

‘attendee’, in relation to a general meeting of a company, means—

- (a) a member of the company,
- (b) a proxy of a member of the company,
- (c) an authorised person representing a body corporate under section 185,
- (d) the auditor, or
- (e) a person entitled to attend the meeting by virtue of provisions in the constitution of the company or the terms of issue of debt securities issued by the company;

‘electronic communications technology’, in relation to a general meeting of a company, means technology that enables real time transmission and real time two-way audio-visual or audio communication enabling attendees as a whole with a reasonable opportunity to participate in the meeting using such technology from a remote location;

‘electronic platform’, in relation to a general meeting of a company, means an electronic system for the delivery of audio-visual or audio communication, including websites, access software and access telephone details or any other electronic technology that delivers such communication;

‘general meeting’, in relation to a company, means any of the following:

- (a) an annual general meeting of the company;
- (b) an extraordinary general meeting of the company;
- (c) a general meeting of holders of shares in the company of a particular class;
- (d) a scheme meeting (within the meaning of section 449),

and includes a meeting referred to in paragraph (a), (b), (c) or (d) that has been rescheduled.”.

**Amendment of section 181 of Act of 2014**

7. Section 181 of the Act of 2014 is amended, in subsection (5), by the insertion of the following paragraph after paragraph (a):

“(aa) in the case of a meeting during the interim period proposed to be held wholly or partly by the use of electronic communications technology—

- (i) the electronic platform to be used for the meeting,
- (ii) details for access to the electronic platform,
- (iii) the time and manner by which an attendee must confirm his or her intention to attend the meeting,
- (iv) any requirements or restrictions which the company has put in place in order to identify attendees who intend to attend the meeting,
- (v) the procedure for attendees to communicate questions and comments during the meeting, and
- (vi) the procedure to be adopted for voting on resolutions proposed to be passed at the meeting;”.

**Notice of rescheduled general meeting during interim period**

8. The Act of 2014 is amended by the insertion of the following section after section 181:

“**181A.**(1) Notwithstanding section 181 but subject to subsection (2), notice for the purposes of section 174A(12) shall be given in the same manner as the notice for the general meeting referred to in that last-mentioned section but where, in the opinion of the directors of the company, giving such notice in that manner is not reasonably practicable, notice shall be given—

- (a) where the company has a website, on that website,
  - (b) by email to all members for whom the company has an email address, and
  - (c) in a national newspaper.
- (2) Subsection (1) shall not apply where all members agree in writing to the cancellation, change of venue or change of means of holding the general meeting concerned, or to dispensing with notice for the general meeting.”.

**Amendment of section 182 of Act of 2014**

9. Section 182 of the Act of 2014 is amended by the insertion of the following subsection after subsection (2):

“(2A) Notwithstanding subsection (2) or any provision of a company’s constitution, during the interim period, each member and proxy who participates in a general meeting by the use of electronic communications technology in accordance with section 174A shall be counted in the quorum for the meeting.”.

#### **Withdrawal or amendment of dividend resolutions**

**10.** The Act of 2014 is amended by the insertion of the following section after section 186:

“**186A.**(1) Subject to subsection (2), where the directors of a company have recommended that the declaration of a dividend be adopted by resolution at a general meeting and, subsequent to convening the meeting, the directors form the opinion that, due to the actual or perceived consequences of Covid-19 on the affairs of the company, the dividend ought to be cancelled or reduced to a particular amount, the directors may—

- (a) withdraw the resolution to approve the dividend, or
- (b) propose an amendment to that resolution to provide for a dividend less than that originally recommended.

(2) The resolution to approve the dividend may be withdrawn or amended notwithstanding any provision to the contrary in the company’s constitution where—

- (a) all the members of the company agree in writing to such withdrawal or amendment, and
- (b) notice of the formation of the opinion of the directors referred to in subsection (1) and consequent proposed withdrawal or amendment of the resolution is given no later than 3 days before the general meeting.”.

#### **Voting on resolutions at general meeting during interim period**

**11.** The Act of 2014 is amended by the insertion of the following section after section 195:

“**195A.**(1) Where, during the interim period, a company has included, in the notice of a general meeting, a notice of intention to require voting on a poll on all resolutions in the first-mentioned notice—

- (a) all resolutions at the meeting shall be taken on a poll, and
- (b) subsections (1), (2), (3) and (7) of section 189 shall not apply to the voting on a poll at that meeting.

(2) Where, during the interim period, a general meeting is conducted by way of electronic communications technology in accordance with section 174A, the chairperson of the meeting may conduct a vote to decide on a resolution by a show of hands of every member who is

participating in the meeting by way of such technology where the chairperson is of the opinion that he or she can identify the members entitled to vote and verify the content of voting instructions relating to the resolution.”.

**Amendment of section 520 of Act of 2014**

12. Section 520 of the Act of 2014 is amended, in subsection (2)(b), by the substitution of “section 534(3), (3A) and (4)” for “section 534(3) and (4)”.

**Amendment of section 534 of Act of 2014**

13. Section 534 of the Act of 2014 is amended—

(a) in subsection (3), by the substitution of “Subject to subsection (3A), where” for “Where”,

(b) the insertion of the following subsection after subsection (3):

“(3A) (a) Paragraph (b) applies where the examiner has obtained an order under subsection (3) extending the period of 70 days referred to in section 520(2).

(b) Where, during the interim period, on the application of the examiner, the court is satisfied that—

(i) the examiner has been unable to report under subsection (2) to the court within the period of 70 days referred to in section 520(2),

(ii) having obtained an order of the court under subsection (3) to extend the period referred to in section 520(2), he or she would be unable to report under subsection (2) to the court within the period as so extended by the court under subsection (3),

(iii) the examiner would be able to report under subsection (2) to the court if the period as extended under subsection (3) were further extended, and

(iv) exceptional circumstances exist in respect of the company the subject of the application,

the court may by order further extend the extended period by not more than 50 days to enable the examiner to make his or her report.

(c) In paragraph (b), ‘exceptional circumstances’ include (but are not limited to) the nature and potential or actual impact of Covid-19 on the company.”,

and

(c) in subsection (4), by the insertion of “and any further extended period allowed under subsection (3A)” after “subsection (3)”.

**Amendment of section 570 of Act of 2014**

14. Section 570 of the Act of 2014 is amended—

- (a) in paragraphs (a) and (b), by the substitution of “if, other than during the interim period—” for “if—”, and
- (b) by the insertion of the following paragraph after paragraph (b):

“(ba) if, during the interim period—

- (i) one or more creditors, by assignment or otherwise, to whom, in aggregate, the company is indebted in a sum exceeding €50,000 then due, has served on the company (by leaving it at the registered office of the company) a demand in writing requiring the company to pay the sum so due, and
- (ii) the company has, for 21 days after the date of the service of that demand, neglected to pay the sum or to secure or compound for it to the reasonable satisfaction of each of the creditors.”.

**Amendment of section 584 of Act of 2014**

15. Section 584 of the Act of 2014 is amended by the insertion of the following subsections after subsection (1):

“(1A) Where a meeting of creditors is summoned in accordance with subsection (1) and the meeting is to be held wholly or partly by the use of electronic communications technology during the interim period, the notice of the creditors’ meeting shall specify—

- (a) the electronic platform to be used for the meeting,
- (b) details for access to the electronic platform,
- (c) the time and manner by which a relevant attendee must confirm his or her intention to attend the meeting,
- (d) any requirements or restrictions which the relevant person has put in place in order to identify relevant attendees who intend to attend the meeting,
- (e) the procedure for relevant attendees to communicate questions and comments during the meeting, and
- (f) the procedure to be adopted for voting on resolutions proposed to be passed at the meeting.

(1B) The obligation to publish a notice in accordance with subsection (1)(c) shall not include the matters referred to in subsection (1A).”.

**Amendment of section 587 of Act of 2014**

16. Section 587 of the Act of 2014 is amended—



(a) in subsection (3), by the insertion of the following paragraph after paragraph (a):

“(aa) in the case of a creditors’ meeting to be held wholly or partly by the use of electronic communications technology during the interim period, specify—

- (i) the electronic platform to be used for the meeting,
- (ii) details for access to the electronic platform,
- (iii) the time and manner by which a relevant attendee must confirm his or her intention to attend the meeting,
- (iv) any requirements or restrictions which the relevant person has put in place in order to identify relevant attendees who intend to attend the meeting,
- (v) the procedure for relevant attendees to communicate questions and comments during the meeting, and
- (vi) the procedure to be adopted for voting on resolutions proposed to be passed at the meeting;”

and

(b) in subsection (6), by the substitution of “the matters referred to in subsection (3) (aa) or the list of creditors attached” for “the list of creditors attached”.

#### **Amendment of section 678 of Act of 2014**

17. Section 678 of the Act of 2014 is amended, in subsection (2), by the substitution of “Workplace Relations Commission” for “Employment Appeals Tribunal”.

#### **Amendment of section 680 of Act of 2014**

18. Section 680 of the Act of 2014 is amended—

(a) by the insertion of the following subsection after subsection (2):

“(2A) Where a general meeting is summoned in accordance with subsection (2) and the meeting is to be held wholly or partly by the use of electronic communications technology during the interim period, the notice of the meeting shall specify—

- (a) the electronic platform to be used for the meeting,
- (b) details for access to the electronic platform,
- (c) the time and manner by which a relevant attendee must confirm his or her intention to attend the meeting,
- (d) any requirements or restrictions which the relevant person has put in place in order to identify relevant attendees who intend to attend the meeting,

- (e) the procedure for relevant attendees to communicate questions and comments during the meeting, and
- (f) the procedure to be adopted for voting on resolutions proposed to be passed at the meeting.”,

and

- (b) by the insertion of the following subsection after subsection (5):

“(5A) Where a meeting of the committee of inspection is summoned in accordance with subsection (5) and the meeting is to be held wholly or partly by the use of electronic communications technology during the interim period, the notice of the meeting shall specify—

- (a) the electronic platform to be used for the meeting,
- (b) details for access to the electronic platform,
- (c) the time and manner by which a relevant attendee must confirm his or her intention to attend the meeting,
- (d) any requirements or restrictions which the relevant person has put in place in order to identify relevant attendees who intend to attend the meeting,
- (e) the procedure for relevant attendees to communicate questions and comments during the meeting, and
- (f) the procedure to be adopted for voting on resolutions proposed to be passed at the meeting.”.

### **Creditors’ meetings conducted by electronic means during interim period**

- 19.** The Act of 2014 is amended by the insertion of the following section after section 690:

“**690A.**(1) This section shall apply to creditors’ meetings which are summoned, convened or called during the interim period only and shall so apply notwithstanding any other provision of this Act.

- (2) A relevant person need not hold a creditors’ meeting at a physical venue but may conduct that meeting wholly or partly by the use of electronic communications technology as long as all relevant attendees have a reasonable opportunity to participate in the meeting in accordance with this section.
- (3) The relevant person shall provide for participation in a creditors’ meeting in accordance with subsection (4) where the meeting is conducted by the use of electronic communications technology.
- (4) (a) The relevant person may provide for participation in a creditors’ meeting by providing or facilitating, for that purpose, the use of electronic communications technology, including a mechanism for

casting votes by a relevant attendee, whether before or during the meeting.

- (b) The mechanism referred to in paragraph (a) shall not require the relevant attendee to be physically present at the creditors' meeting or require the relevant attendee to appoint a proxy who is physically present at the meeting.
- (5) The use of electronic communications technology pursuant to subsection (4) may be made subject only to such requirements and restrictions put in place by the relevant person as are necessary to ensure the identification of relevant attendees and the security of the electronic communications technology, to the extent that such requirements and restrictions are proportionate to the achievement of those objectives.
- (6) The relevant person shall inform relevant attendees, before the creditors' meeting concerned, of any requirements or restrictions which the relevant person has put in place pursuant to subsection (5).
- (7) A relevant person who provides the use of electronic communications technology for participation in a creditors' meeting by a relevant attendee shall ensure, as far as practicable, that—
  - (a) such technology—
    - (i) provides for the security of any electronic communications by the relevant attendee,
    - (ii) minimises the risk of data corruption and unauthorised access, and
    - (iii) provides certainty as to the source of the electronic communications,
  - (b) in the case of any failure or disruption of such technology, that failure or disruption is remedied as soon as practicable, and
  - (c) such technology enables the relevant attendee to—
    - (i) hear what is said by the relevant person and any person introduced by the relevant person, and
    - (ii) speak and submit questions and comments during the meeting to the relevant person.
- (8) Any temporary failure or disruption of electronic communications technology does not invalidate the creditors' meeting or any proceedings relating to the creditors' meeting.
- (9) Unless such failure or disruption is attributable to any wilful act of the relevant person, the relevant person shall not be liable in respect of any failure or disruption relating to the equipment used by a relevant

attendee to access a creditors' meeting by electronic communications technology that occurs and which failure or disruption prevents or interferes with the relevant attendee's participation, by way of such technology, in the meeting.

(10) Where a creditors' meeting is conducted by means of electronic communications technology in accordance with this section, the relevant person may conduct a vote to decide on a resolution by a show of hands of every relevant attendee who is participating in the meeting by way of such technology where such relevant person is of the opinion that he or she can identify the relevant attendees entitled to vote and verify the content of voting instructions relating to the resolution.

(11) In this section and sections 584(1A), 587(3)(aa), 680(2A) and (5A), 691(4A), 692(1A), 695(1A) and (2A), 697(1)(c) and 701(1A)—

'creditors' meeting' means a meeting summoned, convened or called under any of the following sections:

- (a) section 473;
- (b) section 475;
- (c) section 496;
- (d) section 497;
- (e) section 498;
- (f) section 540;
- (g) section 580;
- (h) section 584;
- (i) section 587;
- (j) section 628;
- (k) section 666;
- (l) section 667;
- (m) section 679;
- (n) section 680;
- (o) section 705;
- (p) section 706;

'electronic communications technology', in relation to a creditors' meeting, means technology that enables real time transmission and real time two-way audio-visual or audio communication enabling relevant attendees as a whole with a reasonable opportunity to

participate in the meeting using such technology from a remote location;

‘electronic platform’, in relation to a creditors’ meeting, means an electronic system for the delivery of audio-visual or audio communication, including websites, access software and access telephone details or any other electronic technology that delivers such communication;

‘relevant attendee’, in relation to a creditors’ meeting, means the creditor, contributory, liquidator, authorised person representing a body corporate under section 185, officer of the company, shareholder or member, as appropriate, who attends the meeting;

‘relevant person’, in relation to a creditors’ meeting, means the person summoning, convening or calling the meeting.”.

#### **Amendment of section 691 of Act of 2014**

**20.** Section 691 of the Act of 2014 is amended by the insertion of the following subsection after subsection (4):

“(4A) During the interim period, the relevant person shall give notice in writing to every person entitled to attend a meeting, not less than 7 days before the day appointed for the meeting, of the time and place appointed for the meeting and, where the meeting is to be held wholly or partly by the use of electronic communications technology, the notice shall specify—

- (a) the electronic platform to be used for the meeting,
- (b) details for access to the electronic platform,
- (c) the time and manner by which a relevant attendee must confirm his or her intention to attend the meeting,
- (d) any requirements or restrictions which the relevant person has put in place in order to identify relevant attendees who intend to attend the meeting,
- (e) the procedure for relevant attendees to communicate questions and comments during the meeting, and
- (f) the procedure to be adopted for voting on resolutions proposed to be passed at the meeting.”.

#### **Amendment of section 692 of Act of 2014**

**21.** Section 692 of the Act of 2014 is amended by the insertion of the following subsection after subsection (1):

“(1A) Notwithstanding subsection (1), a meeting held during the interim period may be held wholly or partly by the use of electronic communications technology if, in the opinion of the person convening the meeting, conducting the meeting by such technology is most convenient for the majority of the creditors, contributories or members or all, as the case may be.”.

**Amendment of section 695 of Act of 2014**

**22.** Section 695 of the Act of 2014 is amended—

(a) by the insertion of the following subsection after subsection (1):

“(1A) Notwithstanding subsection (1), where a meeting of creditors is held wholly or partly by the use of electronic communications technology during the interim period, a resolution shall be deemed to be passed when a majority in number and value of the creditors in attendance at the meeting by such technology and voting on the resolution have voted in favour of the resolution.”,

and

(b) by the insertion of the following subsection after subsection (2):

“(2A) Notwithstanding subsection (2), where a meeting of the contributories is held by means of electronic communications technology, a resolution shall be deemed to be passed when a majority in number and value of the contributories in attendance by way of such technology and voting on the resolution have voted in favour of the resolution, the value of the contributories being determined according to the number of votes conferred on each contributory by the constitution of the company.”.

**Amendment of section 697 of Act of 2014**

**23.** Section 697 of the Act of 2014 is amended, in subsection (1)—

(a) in paragraph (a), by the substitution of “specified” for “specified, or”,

(b) in paragraph (b), by the substitution of “the court otherwise orders, or” for “the court otherwise orders”, and

(c) by the insertion of the following paragraph after paragraph (b):

“(c) during the interim period, the meeting is to be held by way of electronic communications technology.”.

**Amendment of section 701 of Act of 2014**

**24.** Section 701 of the Act of 2014 is amended by the insertion of the following subsection after subsection (1):

“(1A) During the interim period, a creditor, a contributory or a member may vote either by means of electronic communications technology or by proxy.”.

**Amendment of section 1103 of Act of 2014**

25. Section 1103 of the Act of 2014 is amended, in subsection (2), by the insertion of the following paragraph after paragraph (a):

- “(aa) in the case of a meeting during the interim period proposed to be held wholly or partly by the use of electronic communications technology—
- (i) the electronic platform to be used for the meeting,
  - (ii) details for access to the electronic platform,
  - (iii) the time and manner by which a member must confirm his or her intention to attend the meeting,
  - (iv) any requirements or restrictions which the company has put in place in order to identify members who intend to attend the meeting,
  - (v) the procedure for members to communicate questions and comments during the meeting, and
  - (vi) the procedure to be adopted for voting on resolutions proposed to be passed at the meeting;”.

**Amendment of section 1106 of Act of 2014**

26. Section 1106 of the Act of 2014 is amended, in subsection (4)(a)(i), by the substitution of “provide for” for “guarantee”.

**PART 3****AMENDMENTS TO INDUSTRIAL AND PROVIDENT SOCIETIES ACT 1893****Extension of interim period**

27. The Act of 1893 is amended by the insertion of the following section after section 14:

- “14A. (1) The Government may, at the request of the Minister made after consultation with the Minister for Health, from time to time, by order extend the interim period, for such period as they consider appropriate if they are satisfied that, having regard to—
- (a) the threat to public health presented by Covid-19,
  - (b) the highly contagious nature of that disease,

- (c) the need to restrict the movement of persons in order to prevent the spread of the disease among the population and the effect that such restriction may have on travel and meetings, and
  - (d) the need to mitigate the economic effects arising from Covid-19, the making of such order is in the public interest.
- (2) Every order under this section shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order is passed by either such House within the next 21 days on which that House sits after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.”.

### **General meetings during interim period**

**28.** The Act of 1893 is amended by the insertion of the following section before section 15:

- “**14B.** (1) This section (including any regulations made thereunder) shall apply to the general meetings of a registered society during the interim period only and shall so apply notwithstanding any other provision of this Act, the Act of 1978 or any provision of the rules of the society.
- (2) If, as respects the year 2020, the requirement to hold an annual general meeting (the ‘relevant requirement’) would, but for this subsection, fall to be complied with by a registered society on a date in that year (the ‘relevant date’) that is earlier than 31 December 2020, then the society may opt to satisfy the relevant requirement by its holding the annual general meeting on a date that is a date subsequent to the relevant date (but that is not a date later than 31 December 2020).
- (3) Where a registered society opts to avail itself of subsection (2), subsections (1) and (2) of section 30 of the Act of 1978 shall apply to the society as if, in each of those subsections (1) and (2) of that section, the words ‘the meeting of the society last-mentioned in section 14B(2) of the Principal Act’ were substituted for the words ‘the annual general meeting of the society’.
- (4) A general meeting convened or held by a registered society may be conducted—
- (a) wholly by the use of electronic communications technology that provides members, and where the rules of a registered society allow for a proxy, proxies, as a whole, entitled to attend, with a reasonable opportunity to participate in the meeting in accordance with subsection (5),
  - (b) in one or more physical venues at the same time, or



- (c) at a physical venue and, if necessary, include the use of electronic communications technology that provides members, and where the rules of a registered society allow for a proxy, proxies, entitled to attend the meeting with a reasonable opportunity to participate in the meeting in accordance with subsection (5).
- (5) (a) A registered society may provide for participation in a general meeting by providing or facilitating, for that purpose, the use of electronic communications technology, including a mechanism for casting votes by a member, whether before or during the meeting.
  - (b) The mechanism referred to in paragraph (a) shall not require the member to be physically present at the general meeting or require the member to appoint a proxy who is physically present at the meeting.
- (6) The use of electronic communications technology pursuant to subsection (5) may be made subject only to such requirements and restrictions put in place by the registered society as are necessary to ensure the identification of those taking part and the security of such technology, to the extent that such requirements and restrictions are proportionate to the achievement of those objectives.
- (7) A registered society shall inform members, before the general meeting concerned, of any requirements or restrictions which it has put in place pursuant to subsection (6).
- (8) Members entitled to attend a general meeting shall not permit a person not entitled to attend that meeting to participate, listen or view the proceedings of a meeting by way of electronic communications technology unless authorised by the chairperson of the meeting.
- (9) A registered society that provides for the use of electronic communications technology for participation in a general meeting by a member shall ensure, as far as practicable, that—
  - (a) such technology—
    - (i) provides for the security of any electronic communications by the member,
    - (ii) minimises the risk of data corruption and unauthorised access,
    - (iii) provides certainty as to the source of the electronic communications,
  - (b) in the case of any failure or disruption of such technology, that failure or disruption is remedied as soon as practicable,
  - (c) such technology enables the member to—
    - (i) hear what is said by the chairperson of the meeting and any person introduced by the chairperson, and

- (ii) speak and submit questions and comments during the meeting to the chairperson to the extent that the member is entitled to do so under the rules of the society,

and

- (d) in the case of a matter being the subject of a vote, guarantees the accuracy and confidentiality of an individual vote of the member in terms of it being communicated, recorded and counted.
- (10) Any temporary failure or disruption of electronic communications technology shall not invalidate the general meeting or any proceedings relating to the general meeting.
- (11) Unless such failure or disruption is attributable to any wilful act of the registered society, a registered society shall not be liable in respect of any failure or disruption relating to the equipment used by a member to access a general meeting by electronic communications technology that occurs and which failure or disruption prevents or interferes with the member's participation, by way of such technology, in the meeting.
- (12) Where, in the opinion of the committee of management, it is deemed necessary—
- (a) in order to comply with the public health guidance of the Government or regulations made under sections 5 and 31A of the Health Act 1947 in respect of the movement or gathering of persons for the purposes of preventing, limiting, minimising or slowing the spread of Covid-19, the committee may, at any time up to the end of the day prior to the day on which a general meeting is to be held—
    - (i) postpone the meeting,
    - (ii) change the venue of the meeting,
    - (iii) change the means of holding the meeting (including to provide for members to participate in the meeting by the use of electronic communications technology), or
    - (iv) change the means of holding the meeting from being a meeting conducted wholly by the use of electronic communications technology to a meeting that could be conducted in a physical venue with or without an option for participation, by the use of such technology, in the meeting,
- or
- (b) due to exceptional and unexpected circumstances, the committee may cancel such meeting at any time prior to the holding of that meeting.

- (13) A registered society shall notify members of any changes to the holding of a general meeting pursuant to subsection (12) as soon as practicable.
- (14) Each member and, where the rules of a registered society allow for a proxy, each proxy shall be counted in the quorum where they attend a general meeting by way of electronic communications technology in accordance with this section.
- (15) The notice of a general meeting given by a registered society in accordance with its rules, where the meeting includes participation by the use of electronic communications technology during the interim period, shall specify, at a minimum—
- (a) the electronic platform to be used for the meeting,
  - (b) details for access to the electronic platform,
  - (c) the time by and manner by which a member must confirm his or her intention to attend the meeting,
  - (d) any requirements or restrictions which the society has put in place in order to identify members who intend to attend the meeting,
  - (e) the procedure for members to communicate questions and comments before and during the meeting, and
  - (f) the procedure to apply for voting on resolutions proposed to be passed at the meeting.
- (16) (a) The Minister may, if he or she considers it appropriate, by regulations make further provision for all or any of the following in relation to general meetings to be held by way of electronic communications technology:
- (i) the convening and conduct of the meetings;
  - (ii) attendance at the meetings;
  - (iii) notice to be provided relating to the meetings;
  - (iv) access to and participation in the meetings.
- (b) Every regulation made by the Minister under this section shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within the next twenty one days on which that House sits after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.
- (17) In this section—

‘Act of 1978’ means the Industrial and Provident Societies (Amendment) Act 1978;

‘attend’, in relation to a general meeting of a registered society, means to attend the meeting at a physical venue or to attend or participate in the meeting by the use of electronic communications technology;

‘electronic communications technology’, in relation to a general meeting of a registered society, means technology that enables real time transmission and real time two-way audio-visual or audio communication enabling members as a whole with a reasonable opportunity to participate in the meeting using such technology from a remote location;

‘electronic platform’, in relation to a general meeting of a registered society, means an electronic system for the delivery of audio-visual or audio communication, including websites, access software and access telephone details or any other electronic technology that delivers such communication;

‘general meeting’, in relation to a registered society, means any of the following:

(a) an annual general meeting of the registered society;

(b) a general meeting of the society,

and includes a meeting referred to in paragraph (a) or (b) that has been rescheduled;

‘Minister’ means the Minister for Business, Enterprise and Innovation.”.

### **Amendment of section 79 of Act of 1893**

**29.** Section 79 of the Act of 1893 is amended by the insertion of the following definitions:

“ ‘Covid-19’ means a disease caused by infection with the virus SARS-CoV-2 and specified as an infectious disease in accordance with Regulation 6 of, and the Schedule to, the Infectious Diseases Regulations 1981 (S.I. No. 390 of 1981) or any variant of the disease so specified as an infectious disease in those Regulations;

‘interim period’ means—

(a) the period beginning on the commencement of *section 29* of the *Companies (Miscellaneous Provisions) (Covid-19) Act 2020* and ending on 31 December 2020, and

(b) such other period (if any) as may be specified by order under section 14A;”.